

Copyright Legislation Ambushed by the Heritage Committee

ANGST, COMBAT, DEFEAT AND endurance — rather than terms to describe warring nations or Olympic competition these have been the hallmarks of the proposed Canadian copyright legislation known as Bill C-32.

For those who are just tuning in to the copyright saga, "angst" refers to the cumulative efforts of CAUT, the Association of Universities and Colleges of Canada (AUCC), the Canadian Association of Research Libraries (CARL), the Association of Canadian Community Colleges (ACCC), the Canadian School Boards Association (CSBA), and the Canadian Teachers' Federation (CTF).

This informal consortium presented oral and written briefs before the Standing Committee on Canadian Heritage on Oct. 30, 1996. These presentations were the response of Canadian educators to the second phase of Bill C-32 as tabled by Sheila Copps in April of 1996.

Since phase one of the bill had clearly favoured the interests of the

creators of works subject to copyright, phase two was promised to facilitate a balance between the interests of creators and the needs of users.

As the representative of both creators and users, CAUT entered the arena to assure this balance was indeed achieved and that the necessary exemptions from copyright infringement for educational institutions would be firmly entrenched in the new legislation.

CAUT was in combat with the strong lobby of the publishers; but more importantly, CANCOPY, the licensing monopoly, fought long and hard to exclude libraries, educators and students from any copyright immunity.

CAUT local and provincial associations, committees and executives mobilized to provide support, and resolutions were passed by university senates. On Nov. 18, 1996, a joint letter signed by CAUT, AUCC, ACCC, CSBA, and CTF was sent to Clifford Lincoln, chair of the Standing Committee.

Sheila Copps —
Minister of Canadian Heritage

The letter requested amendments to protect CAUT members from liability for statutory damages in the absence of fraudulent intent and irrespective of whether the institution had a licensing agreement with CANCOPY.

In addition, CAUT sent a letter addressing the need for the educational exceptions, inter-library loan provisions, the expansion of the exceptions for the visually impaired to include all who are perceptually disabled and a complete overhaul of the criminal and civil remedies.

Attached to that letter and in direct response to the request for additional information from Heritage Committee member Mauril Bélanger, CAUT provided the committee with a detailed legal analysis of the potential Charter of Rights challenges attracted by the bill's draconian criminal sanctions.

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L'enseignement postsecondaire unit ses forces

DANS UN GESTE SANS PRÉCÉDENT, des organismes du milieu de l'enseignement postsecondaire à Ottawa ont uni leurs forces pour exercer des pressions sur le gouvernement fédéral. Cette collaboration se fait surtout sentir dans les domaines de la recherche, de l'aide financière aux étudiants, du droit d'auteur et dans la lutte contre la TPS imposée aux livres et aux revues.

La recherche universitaire

L'Association des universités et collèges du Canada (AUCC), l'ACPPU et le Consortium canadien pour la recherche ont créé cet automne un projet commun pour le financement de la recherche par le fédéral. Ce projet demande au

gouvernement fédéral d'établir un programme de financement des infrastructures pour la recherche universitaire.

Les trois organismes revendiquent un financement pour les nouveaux chercheurs, des bourses de transition permettant aux étudiants diplômés d'effectuer du travail pratique dans des entreprises ou dans la collectivité, une aide financière pour rajeunir les infrastructures de la recherche dans les universités, de l'aide pour commercialiser la recherche et mettre sur pied des carrefours de recherche et d'information communautaires, comme l'a suggéré récemment la Fédération canadienne des sciences humaines et sociales.

Le groupe est également en faveur d'un financement renouvelé des trois conseils subventionnaires et des centres d'excellence.

Il a soumis un mémoire conjoint au Comité des finances de la Chambre des communes qui s'est montré sympathique à nombre des propositions du groupe dans son rapport déposé en décembre.

L'aide financière aux étudiants

L'ACPPU, l'AUCC, la Fédération canadienne des étudiantes et étudiants (FCEE), l'Alliance canadienne des associations étudiantes et l'Association canadienne des responsables de l'aide financière aux étudiants ont convenu en janvier

Voir FORCES... à la page 4 

PSE Groups Join Forces in Ottawa

THERE IS UNPRECEDENTED cooperation in federal lobbying between higher education organizations in Ottawa this academic year. This co-operation is evident in such areas as research, student aid, copyright and opposition to the GST being charged on books and magazines.


University Research

CAUT, the Association of Universities and Colleges of Canada (AUCC) and the Canadian Consortium for Research jointly created a proposal this fall for federal funding of research. It called on the federal government to bring in an infrastructure program for university research.

It asked for funding for new researchers, transition awards to allow postgraduate students to do practical work in business or in the community, support for the decaying physical research infrastructure of universities, assistance in commercialization of research, and community research shops as recently suggested by the Humanities and Social Sciences Federation of Canada.

The group also favours renewed funding of the three granting councils and of the Centres of Excellence.

A joint brief was presented by the organizations to the Commons Finance Committee, whose report

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HIGHLIGHTS

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The summer university in Tuzla, Bosnia-Herzegovina — a program of summer courses at the University of Tuzla in 1996 was so successful, another series has been planned for 1997. *See A New Bosnia Means Rebuilding Its Universities.*

International Women's Day on March 8 provides a time to both reflect and act on what has happened in the lives of women during the past year. *See A Time to Reflect on Health.*

Afghanistan has lost its past to war. Great palaces and mansions are destroyed, historical monuments have been shelled, the National Museum is rubble. Every item of state treasure has been smashed, sold or stolen. Few countries have been so systematically raped by their own people. *See Lost Forever: A Nation's Heritage Looted by its Own People.*

The University of Winnipeg has been welcoming WUSC refugee students each year since the beginning of the 1980s. That makes Winnipeg one of the first campuses to join a program that has successfully plucked more than 400 students out of refugee camps around the world and given them a new start in Canada. *See Winnipeg Welcomes Refugees.*

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Dernier rappel de candidatures aux postes dirigeants de l'ACPPU et aux comités permanents de l'ACPPU

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CASE BRIEF

Supreme Court Ruling

The Supreme Court of Canada has ruled that parties to a collective agreement may negotiate a contractual no-discrimination clause that differs from the provisions found in human rights legislation, if the effect is to provide greater protection for employees under the collective agreement.

CORRECTION

The photo on page one of the January issue of the *Bulletin* should have included the photo credit: "Courtesy of the Department of University Communications, Queen's University."

LETTERS



COURRIER

Book taxes — living behind a paper curtain

The article on "The GST & Books" in your January issue did a fine job of outlining some, but not all, of the problems caused by taxation on books. I am especially concerned with the effect that taxes on books have on the free flow of printed matter into this country. It makes no difference whether the tax is GST, PST, a new harmonized tax, or an import duty: all such levies, if they must be collected as books enter the country, serve as obstacles that restrict Canadians' access to material published in other countries.

The difficulty is not limited to increased costs to readers. Many booksellers will no longer import books unless they can do so from distributors who already have arrangements for handling GST paperwork. Without such arrangements, the burden for the bookseller is onerous, especially when books must be returned. This means that books from smaller distributors, not to mention independent presses, are unlikely to find their way into stores here.

Further, the fee for collection of the GST by Canada Post is levied per parcel, so that a given order from a distributor may require the payment of multiple fees if the whole order cannot be filled at once (as when books are temporarily out of stock). This is another disincentive to the importation of books.

If I order books directly by mail, I had better be in town when they arrive, or they will be returned to the sender in a few weeks for the want of a few dollars in GST plus fee. If foreign publishers decide to send me complimentary or review copies of books, they had better not do so when I am out of town, or the books will come back. And if I want to order a few more copies of my own book from a foreign publisher who has published it, I will have to pay to get them into the country, even for the purpose of sending them out again as gifts!

This is why I feel that I am living behind a paper curtain. That curtain will not rise until all taxes on books are lifted.

ROGER GREENWALD
Innis College, University of Toronto

Award of Merit

ACS Calls for Nominations

THE STUDY OF CANADA FOSTERS AN UNDERSTANDING of ourselves, illuminating the diversity of the Canadian experience. Those who have contributed to this ongoing project deserve high praise. To acknowledge contributions to the development of Canadian studies in Canada, the Association for Canadian Studies (ACS) created the Award of Merit.

Since 1983, the Award of Merit is given annually to a person, group, or organization who has continuously and significantly contributed to the development and/or dissemination of knowledge about Canada. Nominees may include researchers, teachers, administrators, project teams, companies, organizations, writers, editors, and members of the media. Nominees must be residents of Canada; members of the ACS Board of Directors are only eligible two years after the end of their term.

Recipients receive a prize of \$500 and are invited to the ACS's annual banquet, where they are presented with a certificate by the President of the Association in acknowledgement of their accomplishments.

To nominate an individual, group or organization for the 1997 Award of Merit, nominators should send a letter introducing the nominee, the nominee's curriculum vitae, and letters of support. The nomination deadline is March 1, 1997.

Please send your nominations to: Award of Merit Committee, Association for Canadian Studies, c/o UQAM, P.O. Box 8888, Stn. Centre-Ville, Montréal, Québec H3C 3P8. ■

Award sponsored by the Royal Bank of Canada Charitable Foundation.

High praise for part in UNESCO process

In a brief article (vol 43, no 9), you report on the latest step in the UNESCO saga in adopting the statement on rights and responsibilities of higher education teaching personnel. In passing, the article notes that CAUT Executive Director Donald Savage has been a consultant in the UNESCO process.

May I be a little more fullsome? Don has been the inspiration for this work within the International Conference of University Teachers' organizations. He has generated the key concepts and worked on the details over a long period. His expertise and understanding are regarded by those of us in other higher education organizations as quite outstanding.

The AUT in the UK certainly feels a profound sense of debt. Still more important, generations of higher education professionals throughout the world will also do so. Equally, I feel certain that the CAUT's remarkable role will be held in equal esteem.

DAVID TRIESMAN
General Secretary, Association of University Teachers

COMMENTS? QUESTIONS?

Letters for publication are welcome. Maximum 300 words. Publication is at the sole discretion of CAUT. CAUT will not normally print letters about individual local grievances nor those which, in its judgment, are libellous or defamatory, are on subjects which are not within the purview of CAUT's activities, or have been sufficiently discussed by other letter writers.

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BARGAINING & BENEFITS

Preparing Your Tax Return Software Picks for the 1997 Tax Season

BY MATTHEW ELDER

INCOME TAX IS AN UNFORTUNATE fact of life for just about every Canadian. The system lets the government tax away up to one-half of our hard-earned dollars, and to make matters worse, forces individuals to labor through a sea of forms to figure out how much they must fork over each year.

True, if you do not owe income tax to the government because you had the correct amount of tax deducted at source on your pay cheques and you had no other income, you don't have to file a tax return. But the only way to be absolutely sure and thus that the right amount of tax was deducted — and that you don't owe tax to Ottawa and your province — is to, of course, do your tax return.

The task is pretty well inescapable. In the past, if you had an aversion to forms and/or were intimidated by the tax system, you simply handed the job over to an expert, who charged you anywhere from \$25 to \$2,500 or more for the service, depending on the complexity of your financial affairs.

In today's computer-assisted age, however, you can do your taxes on your personal computer. True, some basic knowledge of the tax system is a help, but the newest generation of income tax software is a snap to use. As long as you buy a consumer version of one of the major manufacturers' products — most of them also sell versions for tax professionals — you should be able

to wade through the electronic version of the federal tax return and its oodles of forms, schedules and other documents.

What's more, the cost is minimal: \$25 to \$50, depending on the program and place of purchase. And several products are available by downloading from an Internet site.

QuickTax

As with any consumer products, some tax programs are easier to use than others — and that's important, given the complexity of income tax. If you only have to use a piece of software once a year, first and foremost it has to be easy to get used to — and quickly. Thus this software's name suggests one might get off to a promising start. Indeed, QuickTax lived up to its name.

QuickTax's makers, Intuit Canada, intended it to suggest one could get one's income tax done quickly, and also to be consistent with its flagship software product, Quicken, a financial organizer. As with the other programs, it does allow you to complete your return quickly.

But more important, of the three tax programs tested, QuickTax was the easiest to understand and get used to. Its screen presentation was the most pleasing to the eye, and it was a snap to move around the return's pages and schedules. For those to whom tax-return preparation is a foreign concept, QuickTax's EasyStep option is a big help. It takes you through the return, asking questions as if you were in front of an accountant.

You can quickly mouse-click past the (probably many) questions that don't apply to you. If you come upon a topic that does affect you, hit the "Yes" button and you'll be guided through the relevant form or schedule.

QuickTax is the easiest program to navigate through, whether jumping from return pages to schedules and forms, or simply scrolling through the tax return lines. A neat feature is the QuickGraphs window that lets you see where you stand as you complete the return. Bar charts show your total and net income as well as your refund or balance owing. It's particularly useful if you're trying to determine how much of an RRSP deduction you should use for the tax year in question, since you can instantly see the effect of a bigger or smaller deduction on what you owe (or are owed by) the government.

CANTAX

Another popular program is CANTAX, which has been the first choice of many tax-preparation professionals for years. As such, however, it's a little less user-friendly than QuickTax. For example, its forms are less readable, the screen organization somewhat inefficient and the manipulation of windows occasionally cumbersome.

HomeTax

HomeTax is another widely used program, its promotion boosted by the Brain Costello marketing machine. But its screen presentation

was even less inspiring than the CanTax view. And, unlike the others, it does not store all four pages of the T1 return in a single window. You have to open four separate windows. Having done so, however, it's fairly simple to click on each to go to a particular page. But if you're also referring to a number of schedules and forms, the screen clutter is something to behold — especially for laptop users.

Both CANTAX and HomeTax are products of Sofkey Software Products Inc. and, as with QuickTax, are available at most software stores and many office-equipment outlets.

All three programs are available in diskette and CD-ROM (multi-media) versions, and QuickTax also can be downloaded from the Internet at <http://www.intuit.com/canada/quicktax/spdeal>.

QuickTax requires less computer memory than the others: only

two megabytes (MB) of random access memory (RAM), although 4 MB is recommended) and 4.5 MB of hard-disk space. The Mac version 4 MB RAM and at least 4 MB on the hard drive. The version tested was contained on a single diskette.

By contrast, CANTAX needs at least 4 MB of RAM and 8 MB of disk space — and came on two diskettes — while HomeTax requires 4 MB of RAM and 11 MB on the hard drive — and requires a three-diskette loading process. Mac versions are not available for CANTAX and HomeTax.

Another, perhaps less critical point: CANTAX and HomeTax use Courier font — the old IBM typewriter typeface — while QuickTax uses the easier-to-read Arial, which like Courier is a standard Windows font.

See SOFTWARE... Page 9

BENEFITS IN BRIEF

Changes to Employment Standards

On October 31, 1996, Bill 49 was passed in the Ontario legislature. The bill makes extensive changes to the Employment Standards Act. For unionized employees, the most significant change is that, under most circumstances, they will be denied the right to make a complaint regarding their employer's breach of the Act. Instead, unions will be responsible for bringing claims on their members' behalf, and will be required to enforce the Act through the arbitration process under their collective agreements. The cost of administering the Act will therefore be shifted from the Ministry of Labour to unions and employers. For non-unionized employees, Bill 49 introduces a \$10,000 cap on the amount of money that can be recovered under the Act, permits the government to establish a minimum threshold below which claims will not be prosecuted, and requires employees to choose between making a complaint under the Act and initiating a civil law suit against their employer.

Creditor-Proofing Pension Funds

Pension funds have traditionally been shielded from claims made by their members' creditors, but the protection afforded to pension assets has begun to erode with the emergence of new pension standards legislation in several provinces. Pension benefits are becoming increasingly vulnerable to the claims of creditors, such as a plan member's former spouse who is owed support.

Same Sex Benefits

In the wake of a decision by the Canadian Human Rights Tribunal, Revenue Canada recently announced a change in its interpretation of the Income Tax Act. Employers will now be permitted to provide insured health and dental benefits to the same-sex spouses of their employees without incurring any negative tax consequences. Previously, benefits paid to an employee in respect of their same-sex partner were treated as taxable income, whereas benefits paid in respect of opposite-sex partners were tax exempt. Revenue Canada's change in policy eliminates the excuse most commonly cited by employers who refuse to provide same-sex spousal coverage in their group insurance plans.

Seven board chairs attempt to undermine collective agreements.

Secret Letter to Quebec Premier

ON NOV. 8 THE CHAIRS OF the boards of governors of six Quebec universities (Laval, Montreal, Sherbrooke, Concordia, McGill, Bishop's, plus a board member from Université du Québec) wrote a secret letter to Premier Lucien Bouchard. The purpose was to suggest to the Premier a policy for dealing with the universities in the province.

The contents of this letter have now leaked to the province's faculty associations. Two suggestions immediately invoked the ire of academic staff in Quebec. The first asked that the *code du travail* be amended so that job security be removed from those faculty and support staff a university wants to lay off. In the case of faculty this would mean the abolition of tenure in any program designated by the board. The writers also suggest that mandatory retirement be restored for professors.

Roch Denis, president of La Fédération Québécoise des Professeurs et Professeurs d'Université, was outraged by the letter and pointed out that neither the boards of governors nor the Conference of Rectors & Principals of Quebec Universities (CRÉPUQ) had discussed or endorsed this initiative and that the chairs had simply arrogated to themselves the power to act for the universities. He asked the premier to renounce the attack on collective bargaining and to inform the professoriate about the nature of the meeting planned with the chairs.

Several media commentators noted the insult in addressing the letter to Premier Bouchard and not to Pauline Marois, the minister responsible for higher education.

CAUT President William Bruneau said it was incredible that the board chairs, having negotiated collective agreements with their staff, would then write secretly to the pre-

mier to revoke the terms of those very agreements. "What happened to the independence and autonomy of the universities?" he said.

"It is also tragic that this stupid move has made the universities look ridiculous, just at the moment when the whole university community needs to pull together to defend our interests both at the federal and the provincial level."

The rectors of Laval and Sherbrooke have distanced themselves from their respective board chairs' recommendations concerning tenure and job security. The Université du Québec repudiated any involvement. CRÉPUQ President Pierre Reid made a ringing defence of tenure.

"La permanence est une garantie d'indépendance. On pourrait se débarrasser des profs aux opinions dérangeantes pour les gens au pouvoir. Le raisonnement des présidents est basé sur une vision du monde des affaires. Le monde universitaire est différent," he said. ■

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For information contact Nancy Gordon 613-820-2270 or email ngordon@caut.ca



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L'enseignement postsecondaire unit ses forces

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d'une série de recommandations sur la politique fédérale en matière d'aide financière qui reconnaissent la gravité de l'endettement des étudiants.

Le document prône une aide accrue pour des groupes précis comme les parents uniques et les étudiants nécessitant de première année, l'amélioration des mesures de remboursement des prêts pour les étudiants en chômage ou qui sont sérieusement sous-employés après avoir fini leurs études, un programme d'exonération de remboursement de prêts fondé sur l'indice d'endettement des étudiants et des modifications au traitement fiscal des étudiants et du régime enregistré d'épargne-retraite.

L'ACPPU et les autres organismes étudiant dans quelle mesure ils peuvent travailler ensemble pour faire connaître pendant les élections fédérales de 1997 leurs préoccupations sur la recherche et l'aide financière aux étudiants. De plus, depuis deux ans, l'ACPPU participe avec la FCEE aux travaux du groupe qui prépare le budget de rechange sous la supervision de Cho'ces et du Centre canadien de politiques alternatives.

Le droit d'auteur

En janvier, l'ACPPU, l'AUC, la Canadian Library Association, l'Association des bibliothèques de recherche du Canada, la Fédération canadienne des enseignantes et des enseignants et l'Association canadienne des commissions scolaires ont convenu d'une position commune face aux propositions du gouvernement fédéral sur le droit d'auteur. Ces organismes ont rédigé un mémoire mixte rejetant nombre des propositions du Comité du patrimoine de la Chambre des communes et recommandant d'autres modifications à la loi auxquelles le comité avait choisi de passer outre.

La Don't Tax Reading Coalition

L'ACPPU s'oppose depuis longtemps à l'application de la TPS aux livres et aux revues. Nous appuyons la Don't Tax Reading Coalition qui est dirigée par des éditeurs et des libraires canadiens. La coalition a récemment remporté une victoire dans les provinces de l'Atlantique dans sa lutte pour exempter de la TPS les documents à lire.

Pourquoi ce nouveau partenariat? La peur en est la première raison. Les conséquences des coupes sombres dans les paiements de transfert fédéraux et le retrait de l'enseignement postsecondaire de ces transferts commencent à laisser

des traces à l'échelle locale. Paul Martin a retranché des milliards de dollars des paiements de transfert, ce qui représente, de fait, une réduction de 40 p. 100. Tous les organismes reconnaissent qu'il est impérieux de recouvrer la plus grande partie possible de ce financement.

Deuxièmement, les organismes connaissent la gravité de la crise dans le milieu de l'enseignement supérieur et sont conscients que ce n'est plus le temps de rivaliser d'astuces pour gagner. Le gouvernement fédéral manie déjà depuis longtemps l'art d'opposer les divers éléments de la collectivité universitaire entre eux. «Nous devrions reconnaître ce piège et nous y préparer», a déclaré le président de l'ACPPU, Bill Bruneau.

En outre, il est d'ores et déjà certain que le gouvernement fédéral n'agira que dans les secteurs où il s'est traditionnellement engagé, soit l'aide financière et la recherche universitaire. Il serait donc logique que nous nous attachions à ces deux secteurs.

À Ottawa, tous les organismes de l'enseignement supérieur font face à un resserrement de leur budget. Cela a du sens, par conséquent, de conjuguer le plus possible les efforts de lobbying.

L'ACPPU croit depuis longtemps que les organismes représentant l'enseignement supérieur à Ottawa devraient pouvoir s'entendre sur des questions comme les transferts fédéraux, le financement de la recherche, l'aide financière aux étudiants, le soutien des étudiants des premières nations et la politique pour les étudiants étrangers.

Selon M. Bruneau, les désaccords à l'échelle locale relativement à la répartition des fonds persisteront toujours. Il sourient cependant que le besoin d'obtenir d'abord des fonds et l'urgence de s'unir dans cet effort de lobbying obtiendront toujours l'accord général. On pourra alors s'entendre sur un désaccord à l'échelle locale le cas échéant.

«Nous ne devrions pas, en outre, nous en remettre aux gouvernements provinciaux pour exercer des pressions sur Ottawa. À cet égard, leur action a été totalement inefficace depuis 20 ans. Nombre de ces gouvernements sont d'ailleurs plus intéressés à comploter pour affaiblir le pouvoir fédéral qu'à créer des ententes valables entre le fédéral et les provinces pour les universités», a déclaré M. Bruneau. ■

Le Consortium canadien pour la recherche, auparavant le Consortium National des sociétés scientifiques et pédagogiques.

PSE Groups Join Forces in Ottawa

FROM PAGE 1

in December was sympathetic to many of these proposals.

Student Aid

CAUT, AUCC, the Canadian Federation of Students (CFS), the Canadian Alliance of Student Associations (CASA), and the Canadian Association of Student Financial Aid Administrators agreed in January on a series of recommendations concerning federal policy on student aid which recognized the seriousness of the student debt crisis.

The document called for increased grants for specific groups such as single parents and low-income first year students, amelioration of the repayment arrangements for those who are unemployed or seriously underemployed immediately after graduation, a loan forgiveness program based on student debt ratios and changes to the tax treatment of students and of RESPs.

CAUT is exploring with its partners the extent to which we can work together to publicize research and student aid issues in the 1997 federal election. As well, for the past two years CAUT has participated with CFS in the work of the group preparing the alternative budget headed by Choices and the Canadian Centre for Policy Alternatives.

Copyright

CAUT, AUCC, the Canadian Library Association, the Canadian Association of Research Libraries, the Canadian Teachers' Federation and the Canadian School Boards Association agreed in January to a common position on the federal government's copyright proposals. They created a joint brief rejecting many of the proposals of the Heritage Committee of the Commons and recommending other changes to the act which the committee had chosen to ignore.

Don't Tax Reading Coalition

CAUT has long opposed the application of the GST to books and magazines. We support the Don't Tax Reading Coalition which is led by Canadian publishers and booksellers. The coalition scored a recent victory in the Atlantic provinces in the fight to exempt reading materials from the GST.

Why the new partnerships? Fear is the first reason. The impact of the massive cuts in federal transfers and the effective removal of post-secondary education from that transfer is now becoming apparent at the local level. Paul Martin has cut billions from the transfer payments — a cut, in fact, of 40 per cent. All the organizations recognize that it is imperative to get as much of this funding back as possible.

Secondly, the organizations know that the scale of the crisis in higher education is so severe that there is no time any more for inter-organizational gamesmanship. The federal government has long practised the policy of playing the various parts of the university community off against each other. "We should recognize that trap, and avoid it," said CAUT President Dr. Bill Bruneau.

Furthermore it is clear that the federal government will only act where it has traditionally involved itself such as student aid and university research, so it is a logical step to focus on these areas.

All the higher education organizations in Ottawa face tighter budgets and it makes sense to pool lobbying efforts as much as possible.

CAUT has long believed that the organizations representing higher education in Ottawa should be able to agree on such matters as federal transfers, research funding, student aid, support for First Nations students, and the area of policy for international students.

"We recognize," said Dr. Bruneau, "that there will continue to be disagreements at the local level about the distribution of funds. However, there should be no disagreement about the need to get the funds in the first place and the pressing need for unity in that lobbying process. Then we can agree to disagree locally, if necessary."

"Furthermore we should not rely on the provinces to lobby Ottawa for us. They have been totally ineffectual for the past 20 years in this regard and many of them are more interested in plotting to dismantle federal power than in creating effective financial federal/provincial arrangements for the universities." ■

COPYRIGHT LEGISLATION

December Amendments to Bill C-32

Where Has the Balance Gone?

While repercussions of the December amendments to Bill C-32 are vast and open to diverse interpretation, there are some highlights and indeed some "dimlights" of which we should all be aware.

Losses

Commercially Available — The original text of the Bill defined "commercially available" as "available on the Canadian market within a reasonable time and for a reasonable price and that may be located with reasonable effort." The new definition includes instances where a license to reproduce, perform in public, or communicate a work to the public by telecommunication is available from a collective society. This definition benefits CANCOPY and inhibits the educational exceptions (s. 29.4(1)(b) and 29.4(2)), the library exceptions (s.30.1(2)(1)(a) to (c)), and the perceptual disability exception (s. 32(1)) as the exception is unavailable when a copy of the work is "commercially available."

Fair Dealing — The educational community requires a broader interpretation of fair dealing (the ability to copy for research, private study, criticism or review, and news reporting). Not only was this request ignored by the Heritage Committee but the scope of the exception for educational institutions has been narrowed from "news reporting or news summary" to "news reporting" only under the authority of an institution. For the purposes of certain educational exceptions, students were initially deemed to be "acting under the authority of the institution." This wording has been replaced by the new section 29.3 which fails to specify who, and under what circumstances, a person will be deemed to be "acting under the authority of the institution." To date, the interpretation at common law has been that faculty are included in most situations. The specific request of CAUT for greater clarity in regard to research was ignored by the Heritage Committee. In addition, our students have been excluded from the scope of any common law or statutory protection for copying.

Assignments — Initially an educational exception permitted the reproduction, performance in public, or communication to the public by telecommunication of a work or other subject matter for any purpose related to the giving of an assignment, test or examination. Although assignments are an integral part of the grading systems of our educational institutions, the exception has been narrowed to eliminate the word assignment from section 29.4(2).

Manual Reproduction — The exception for instructional purposes under section 29.4(1)(a) has been limited to a manual reproduction onto a dry erase board, flip chart or other similar surface intended for displaying handwritten material. Printed material, therefore, cannot be used on overheads.

Off-Air Taping — The original text of section 29.6 permitted off-air taping by an educational institution or person acting under its authority of a single copy of a news program or news commentary program. The amended version specifically excludes documentaries from the scope of this provision. This is a serious blow to all educators and specifically to the study of media and communications.

Self-Serve Photocopiers — The original version of s. 30.3 exempted an educational institution, library, archive or museum from liability for self-serve copiers as long as the appropriate notice warning against infringement was posted. The availability of the exemption has been restricted so that only parties to a licensing agreement will be protected. It is not logical to link liability with a licensing agreement, particularly when CANCOPY is unable, and for that matter not required, to provide institutions with a full repertoire of exactly which copyright owners and works they represent (see s.67(1)).

Textbooks — The former section 45(1)(c) permitted parallel importation of any used books, but the amendments now prohibit the importation of used textbooks of a scientific or scholarly nature for use within an educational institution in the course of instruction. For those programs relying on used textbooks from the United States, and for university bookstores, this amendment will prove problematic.

Magazines — Magazines have been eliminated from the protections of fair dealing in section 30.2(2). Thus one cannot make a copy of an article from a newspaper or a periodical which is not scholarly, scientific or technical, which was published within the previous twelve months. This expands the type of works which are subject to restriction based on the time of publication. Moreover, the term scholarly, scientific or technical periodical remains undefined and subject to Cabinet regulation.

Gains

Perceptual Disability — The original definition of perceptual disability was limited to visual impairment. The new definition has been expanded to include any disability which prevents or inhibits a person from reading or hearing a work in its original format.

Interlibrary Loan — Section 30.2(5) and 30.2(5.1) now permit interlibrary loan — including the use of intermediate digital technologies such as Ariel.

Unpublished Archival Works — Section 30.21 now allows an archive to copy for a patron an unpublished work if the rights owner has not prohibited the copying or if the owner cannot be located.

Single Article from a Scholarly Journal — The modification now permits a library, archive or museum or person acting under the authority of the foregoing institutions to copy a single article from a scholarly, scientific or technical journal for a patron. (See above for newspapers and magazines)

Educational groups have made requests which were not acted upon by the Committee in the following areas: (1) section 29.5 permits some performances of copyright works in educational institutions — this section should also permit performances of audio-visual and cinematographic works; (2) additional language is needed in section 29.7 that would allow for a one-time preview of a copy of a work before a class of students; (3) the request to enact a threshold of \$5,000.00 and a requirement of fraudulent intent before criminal sanctions would be triggered.

There are other issues which are open to interpretation and are addressed on the CAUT website at www.caut.ca.

FREEDOM TO READ WEEK!
February 24 - March 2 1997
Book And Periodical Council
35 Spadina Road Toronto Ontario M5T 2S1
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A New Bosnia Means Rebuilding its Universities

A program of summer courses at the University of Tuzla in 1996 was so successful, another series has been planned for 1997.

BY RONALD HANCOCK

A PROGRAM OF SUMMER COURSES was held at the University of Tuzla in July-August 1996 to contribute to its recovery after the Bosnian tragedy and to demonstrate international moral commitment to a university and city which have maintained a tolerant and multicultural identity.

The courses reflected the most urgent needs of the university and included social sciences with emphasis on multiculturalism and social reconstruction, new developments in science and medicine, and English language, and were contributed on a voluntary basis by thirty professors from fifteen different countries recruited and remarkably well organised by a small student organisation in Amsterdam (YSY) with cooperation from other European student groups and limited funding from the Dutch government and the European Community.

The course on recent developments in molecular medicine and diagnosis which I gave at the University Medical Centre, together with colleagues from Bern, was timely and appropriate according to the students' enthusiastic reactions, and provided a basis for setting up a modern diagnostic and research laboratory and for future courses in the medical faculty.

The universities in Bosnia suffered severely during the four-year period of Serb aggression, and were targets of deliberate destruction like other cultural symbols such as libraries and mosques. In Tuzla the university hospital and library were shelled frequently, and about forty students were killed; eighty per cent of Sarajevo University's infrastructure and its library's 1.8 million volumes were destroyed; Banjaluka University was "ethnically cleansed" and non-Serb students and faculty were arrested or driven into exile. Many professors were obliged to flee, and according to the Students Union of Bosnia-Herzegovina more than 1000 students became refugees of whom about 40 per cent lost a close member of their family and 80 per cent lost contact with their parents. Moreover, during the four years the universities were cut off from all outside contacts and from access to new books and journals. In this context it is remarkable that 5000 students obtained a Masters

degree and 20 a PhD in Sarajevo during the nearly four years of siege.

Many universities and student organisations in Europe and the USA have set up and financed exchange and training programs to aid students and universities in Bosnia, but I was surprised to learn from the Canadian Embassy in Sarajevo that there are no similar programs in Canada. I would like to encourage universities and student organisations to contribute to this effort, especially by:

- arranging to support and host Bosnian students and professors for one to two month visits to help them to complete their interrupted studies and to acquire the latest information in their fields (YSY has a list of interviewed candidates with a sufficient knowledge of English);

- contributing a course to the Summer University to be held in Tuzla in July-August 1997;

- contributing surplus journals, reference works, and books (1990 onwards) in all academic fields, for which I can arrange shipment to the University and Medical libraries in Tuzla. ■

For further information, please contact Ronald Hancock, Centre de Recherche de l'Université Laval, 1 rue de l'Arsement, Québec G1R 2J6; (418) 691-5281, fax (418) 691-5439; ronald.hancock@chd.ubalval.ca.

Foundation YSY which organises the Summer University in Tuzla is at Herengracht 516, 1017 CC Amsterdam, The Netherlands, phone/fax (31) 20 5252495; YSY@antenna.nl.

The address of Tuzla University Library is Ms. Enisa Zunic, Director, Narodna i Univerzitetska Biblioteka, Miska Jovanovica 1, 7500 Tuzla, BiH; tel (387) 75 33170; fax (387) 75 223343.

Other university libraries in Bosnia which need assistance include the National and University Library, Sarajevo: Dr. Enes Kujundzic, Director, Narodna i Univerzitetska Biblioteka, Obala Maska Dizdara 3, 71000 Sarajevo, BiH; tel/fax (387) 71 533204;

The Library of the Faculty of Medicine, Sarajevo: Edina Vlasic, Librarian, Institut za Naučno-istraživački Rad i Razvoj, Klinički Centar, Marsala Tita 32/III, 71000 Sarajevo BiH; (387) 71 472623 or 71 534767; fax (387) 71 664954 or 472447;

And the Library of the Center for the Blind, Sarajevo: Mustafa Karabasic, Director, Biblioteka za Slijepa i Slabovidna Lica, Sahinbegova 14, 71000 Sarajevo, BiH; (387) 71 538243.

International Women's Day — March 8

A Time to Reflect on Health

BY BARBARA ISAAC & BARBARA HERRINGER

SINCE 1909 INTERNATIONAL Women's Day (IWD) has focussed attention on women's work. When hundreds of young working class immigrant women were killed in the Triangle Shirtwaist Factory Fire in New York City in 1911, IWD became truly international. March 8 provides a time to both reflect and act on what has happened in the lives of women during the past year. For many of us IWD was an important introduction to the women's movement and issues. The marches, demonstrations, dances and celebrations in early March are often the focus of debates and struggles within the movement itself. The first time we marched with women through the streets of Vancouver in the 1970s we were overcome by the energy and commitment of groups whose banners proclaimed the Vancouver Women's Health Collective or rape crisis centre, lesbian mothers, anarcha-feminists, anti-poverty or arts collectives. In the later 1990s our enthusiasm tends to fluctuate. Despite gains made by grassroots and academic women in Canada, hundreds of thousands of women remain isolated through poverty, ill-health, violence, race, geography, lack of access to education, little economic decision-making power, poor wages and double or triple workdays. Why then, should we continue to celebrate what appears to be a paradox? Perhaps because the victories feel so precious.

One small victory has occurred. Over the last few years the voices of women speaking about their own health and the health of their various communities have grown strong across the country, and the world. What women have known for years — that health is inseparable from our status — is increasingly being heard, and is reflected in the Beijing Platform for Action (1995) which says that the "major barrier for women to the achievement of the highest attainable standard of health is inequality, both between women and men, and among women." Certainly Canadian women have contributed to an analysis of health and an ongoing critique of the health system. This year for example the Vancouver Women's Health Collective celebrated 25 years of action and service to women; a Canadian Women's Health Network is underway, and last summer Health Canada announced funding for five Centres of Excellence for Women's Health. One of those centres, the BC Consortium (community groups in northern & southern areas of the province, BC Women's Hospital,

UNBC, UBC, and University of Victoria) will focus its work on the health needs of women, the patterns of health provision, health reform and other determinants of health. As researchers and teachers at UNBC, our work with community partners and academic colleagues will hopefully begin to address the effects on health of a northern and remote environment.

While we know that women's health has received disparate attention from researchers, much of the information we do have is the result of research conducted in southern urban centres. Barriers to equitable access to health care are exacerbated by geographical isolation, lack of qualified health practitioners, and the need to travel south at great cost for many services that are taken for granted in metropolitan areas. Such disparity is magnified by race/ethnicity, poverty, sexual orientation, and environmental factors (air quality, the effect of clear-cut logging on water supplies and wild foods, etc.). Communities in northern BC for example, have been shown to have air pollution measurements at a level well above that which has been determined to have adverse health effects (Provincial Health Officer's Report, 1995). Similarly, northern areas rank worst on a list of three socio-economic variables: percentage of people on income assistance (a large number of whom are single parent mothers), lowest percentage of high school graduates, and the highest percentage of people over 15 who are unemployed. These statistics have been shown to correlate with higher death rates; northern areas also rank highest in age-standardized mortality with concomitant high rates of drug and alcohol abuse.

Through a Northern Secretariat of the BC Centre of Excellence, community women from across the north, and academic women at UNBC will examine ways to improve the health status of women who live in remote, rural and northern areas, and whose health concerns may be complicated by geographic isolation, lack of access to women-centred care, and other issues mentioned above which are only recently seen as affecting health. Women of aboriginal ancestry for example, comprise about five per cent of BC women and 30 per cent of women in the North; and their life expectancy is nearly 12 years less than the provincial average. Violence, the suicide rate, poverty, the need for culturally sensitive health services coupled with experiences of racism and the effects of ongoing stereotypes magnifies the health issues immeasurably.

In our joint meetings with women from across the North, re-

gardless of affiliation, women consistently identify family violence, mental health, addictions and reproductive health as their key health issues. For Northern women a related social and emotional cost is being separated from intimate support if they or their loved ones must receive health services away from home. Prince George has the only contraceptive planning clinic in the upper two-thirds of the province. The highest rates of teen pregnancy are reported in this area, as are hysterectomy rates. (Provincial Health Officer's Report). Additionally, in northern communities women earn less than the oft-quoted figures of 65 per cent of men's wages (a recent survey showed that women in Quesnel earn less than 50 per cent of men's wages).

Through our sporadic planning meetings with community women we have talked about how our lives in northern communities vary from near-urban conditions to near-third world. Despite these differences, each woman talked about her experience of health barriers: aboriginal women, lesbians, the elderly had faced health crises in their communities related to marginalization and isolation. Those of us working with the Northern Secretariat will ensure that the centre's work effectively encompasses and integrates the unique cultural, geographic and economic dynamics faced by women living in this part of the province. It will also provide a concrete mechanism by which northern women are able to truly participate in the development of women's health policy which accurately reflects our needs. Together community and academic women are attempting to uncover the work that women do to stay well in isolated environments, and to create ways to provide health care that women say we need.

In our theorizing we tend to separate the community from the academic — forgetting perhaps that we are connected to communities of choice or location. Our hope is that the Northern Secretariat will serve as a model for establishing productive partnerships among community and academic women, as well as among women in geographically isolated areas and larger urban centres for action research and policy development regarding our health.

This year IWD will be a time to celebrate our health "work" and to gather energy to discover creative solutions. ■

(Barbara Isaac has coordinated the work of the research and management group of the Northern Secretariat. Barbara Herringer is a member of CAUT's Status of Women Committee. Both teach in the Faculty of Health & Human Sciences/Social Work at UNBC.)



Lost Forever — A Nation's Heritage Looted by its Own People

BY CHRISTOPHER THOMAS
Kabul, Afghanistan

AFGHANISTAN HAS LOST ITS past to war. Great palaces and mansions are destroyed, historical monuments have been shelled, the National Museum is rubble. Every item of state treasure has been smashed, sold or stolen. Few countries have been so systematically raped by their own people.

The plunder and destruction began after the former Soviet Union invaded in 1979. The country disintegrated socially and economically, but arguably as disastrous has been the destruction of its heritage — which was unique because of Afghanistan's position at the crossroads of commerce and conquest for thousands of years.

The National Museum held one of the world's greatest multicultural antique collections: Persian, Indian, Chinese, Central Asian and beyond. The Russians respected and protected the relics, but American-backed Mujahidin rebels saw them as ready cash, to be blasted out of their vaults and hauled away to buyers across the world. The collection can never be re-assembled, or even located. Pottery from prehistory was bundled into bags like cheap china; ivory statues of Indian courtesans from the 2nd century AD were stuffed into the pockets of gunmen and carted off to Pakistan to be sold for a song; eventually turning up on the world's antique art markets for huge sums.

The Bagram collection, one of the greatest archaeological finds of the 20th century, disappeared —

1,800 lacquers, bronzes, ivories, glassware items and statues from ancient Rome, Greece, India, China, Egypt and Central Asia. The trove, some of it dating from the 1st century, was discovered northeast of Kabul in 1939 in two sealed rooms. This was the site of Kapisa, summer capital of Kanishka, King of the Kushans. In the 2nd century the emperors of Rome and the Han emperors of China avidly exchanged their most exotic products with the Kushan Empire, many of which were found at Bagram. Some were probably from a Kushan national museum. Of this, nothing is left.

More than 40,000 coins, among them some of the world's oldest from prehistory, vanished. Afghan and Pakistani politicians were key players in the plunder of these and other items from the National Museum, and it is known that one piece is held by Major-General (retired) Naseerullah Babar, the Pakistani Home Minister, who bought it for three million rupees (£7,000). He says he will return it when there is peace in Afghanistan.

A marble fountain bowl, found near the tomb of Babar (1403-1530), first of the six Great Moguls, has gone. Lorryloads of items from Afghan prehistory — Palaeolithic, Mesolithic and Neolithic — were carried away like junk, to be sold for pennies or dumped because they seemed worthless. Of the entire vast collection, the whereabouts of only 13,000 pieces was known up to 1994. In and around Kabul the destruction of the architectural heritage is almost

absolute. There is one strange survivor: the modest marble tomb of Babar, sitting on a hill overlooking the capital, its marble canopy bullet-holed and broken, but the tomb itself in perfect condition save for some carved graffiti. It is the centrepiece of a once beautiful park, its lush gardens returned to desert, its trees chopped to stumps for firewood. The Persian inscription declares that the remains of Babar, who died in Agra, were returned to Kabul, the town he loved, in 1646 by Emperor Shah Jehan, builder of the Taj Mahal, who also built Babar's tomb and a mosque alongside it.

The mosque is bomb-damaged and peppered with bullet holes. It is a silent place, set amid mile upon mile of ruin. Ten miles out of Kabul, the Victory Arch, built in the central square of Paghman village by King Amanullah to commemorate victory in the 1919 War of Independence against Britain, is largely destroyed. The nobility built a profusion of public buildings and palaces in Paghman: all are rubble.

King Amanullah also built Darulaman Palace in Kabul, a masterpiece but now a bombed-out shell. Up the hill are the remains of a castle, now occupied by a dozen Taliban soldiers who have positioned a tank on the front terrace, giving clear fire to anywhere in the city. These buildings have been looted of everything worthwhile. Like so much of Afghanistan. ■

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WUSC Update Winnipeg Welcomes Refugees

BY TOM FAULKNER

THE UNIVERSITY OF WINNIPEG has been welcoming WUSC refugee students each year since the beginning of the 1980s. That makes Winnipeg one of the first campuses to join a program that has successfully plucked more than 400 students out of refugee camps around the world and given them a new start in Canada.

The refugee program uses WUSC's international contacts to identify able students overseas, and then turns them over to the campus WUSC Committee, giving them one year to help the students establish their independence.

One of the factors that makes the program work at Winnipeg is that their WUSC program has established a useful link with the city of Winnipeg itself. When the WUSC refugee arrives on campus, the city guarantees them a summer job at the end of their first year. If the student performs well the summer job will be there for them at the end of their second year as well.

One year is usually enough for the former refugee to settle into a new academic course and get used to the climate — even when the climate includes the legendary extremes of Winnipeg.

Part of the material support comes from the university's board of regents which generously waives tuition fees for two full years for each refugee student. The faculty association contributes \$800 from the annual dues of its members, and the student association guarantees support through a levy on stu-

dents established by plebiscite three years ago.

Since there are no student residences at the University of Winnipeg, accommodations have to be found in neighborhood apartment buildings. Volunteers from the local WUSC committee are key to guiding the newly arrived refugee student through tasks such as finding housing, but their efforts pay off.

Geri Sweet, a faculty member at Winnipeg who was one of those volunteers for several years, once asked a WUSC refugee student whether they had really done him any favor by bringing him to a country where both the physical and economic climate were pretty severe. The refugee had no doubts. "You gave me the chance to win or lose by my own decisions. That is enough!"

It may be there is never really "enough" — Ronald Hancock's message elsewhere in this issue concerning Bosnian students and professors is evidence that war continues to destroy universities and create refugees. Like Hancock's efforts the WUSC refugee program makes a real difference to some of those who think that choices have been ended forever. ■

(Tom Faulkner is a professor in the Department of Comparative Religion at Dalhousie University.)

If you are interested in encouraging your faculty association to support a WUSC student refugee, please contact your association officers, or write to: Professor Tom Faulkner, CAUT/WUSC Liaison Officer, c/o Department of Comparative Religion, Dalhousie University, Halifax, Nova Scotia B3H 3J5; E-mail: Tom.Faulkner@dal.ca.

Copyright — Ambushed by the Heritage Committee

FROM PAGE 1

CAUT also wrote in support of the position of the Canadian Historical Society urging amendments to the bill to provide increased access to unpublished archival documents as well as archival records created by deceased authors.

On Nov. 24, 1996, CAUT Council passed a motion resolving to continue its efforts to urge the federal government to honour its commitments to the educational and library community.

On Dec. 11, 1996, the Canadian public received a holiday package of some 70 amendments to the proposals of April 1996 from the Heritage Committee. On balance, these modifications can only be de-

scribed as a "defeat" for public educational institutions. Sheila Copps congratulated the Heritage Committee on its work.

The manner in which the amendments were pushed through the committee in just a few hours, many without prior consent from representatives of the jointly-responsible Industry Canada left on-lookers agast.

Reform committee member Jim Abbott withdrew from the clause-by-clause amendments stating the haste was unconscionable and could only result in a poorer bill. He added "...there are still amendments the government is going to push forward to this legislation that have not been available to the opposition members. Indeed,

to the best of my knowledge, they have not been available to the government members."

The scene at the committee was one of utter confusion with legislative drafting taking place at the same time as the amendments were being produced.

CAUT and its copyright partners spent the holiday season analyzing and drafting in preparation for what has come to be known as "operation endurance." While the December amendments included some of CAUT's suggested improvements to the bill, clearly Canopy was the big winner with a new definition of "commercially available" which rendered impotent the educational exceptions formerly contained in sections 29.4(1)(b),

29.4(2), 30.1(2)(1)(a) to (c) and 32(1).

On Jan. 16, 1997 CAUT and its partners met to develop a joint statement expressing strong opposition to the December amendments and reiterating those items submitted in October which were completely ignored by the committee report. The final draft was jointly signed by CAUT, AUCC, CARL, CSBA, CTF and the Canadian Library Association and sent on Jan. 23 to both Sheila Copps and John Manley.

While the exceptions for educational institutions were in place, CAUT was able to support Bill C-32 and to strive for its improvement. Operation endurance has now reached a critical stage. Cer-

tainly without sufficient pressure to combat Canopy and the creator's lobby, the educational institutions cannot hope to reverse these amendments or to have any influence over the government, the Reform Party (which has by their withdrawal retained their right to move further amendments), or perhaps the Senate.

As tedious as the process may prove to be, the outcome of Bill C-32 will have far-reaching ramifications on all sectors of Canadian research, study and teaching. ■

The government is expected to proceed with the legislation when the Commons reconvenes in February.

This month's copyright feature was provided by Cynthia Westaway of CAUT.



Profs not accountable to "management rights"

In November the CAUT Bulletin published a report on a joint conference of the Canadian Association of University Business Officers and Academic Vice-Presidents (Conference Had No Place For Faculty). The report quoted the following attack on CAUT in a document circulated at the meeting:

"CAUT has executed a brilliant campaign over the last two decades or so. CAUT formulated a strong ideological agenda, centrally coordinated, internally coherent and managed to have this package installed in the collective agreements or faculty agreements of just about all Canadian universities. Severe curtailments of management rights were achieved in this fashion..."

In reply to the report (Closed Conference a Misperception, Jan. 1997), CAUBO did not repudiate or qualify this statement. Nor has any V-P academic since its publication.

Disturbing questions arise. "Management rights" is a concept drawn from the private sector. It includes the unilateral rights of management to control all activities in the work place and all decisions to restructure. All employees have under these management rights the legal "duty to obey."

We need to ask: What CAUT policies have resulted in "severe curtailment of management rights"? Are CAUT policies on academic freedom and tenure the "severe" abridgement of these rights?

Certainly, they "curtail management rights" by ruling out the "duty to obey" in matters of academic freedom and in protecting the security of academic positions from "management rights."

Do university business officers and V-P's academic, then, seek to affirm private-sector management rights over academic freedom and tenure? Surely not. But then what do they mean by this term which has a well-known legal meaning?

Before a bizarre presumption advances further, university business officers and V-P's academic need to be reminded of a basic fact. University faculty are accountable to university constitutions and to the advancement and dissemination of learning. They are not accountable to "management rights." The problem seems to be that university administrative functionaries have confused their publicly delegated authority to sign budgets within the university with rights over budgets as a form of market property. This is an absurd and usurpacious confusion. It must not be allowed to let pass.

JOHN MCMURTRY
Philosophy, University of Guelph

CAUT 1996 INCOME TAX GUIDE

NERVOUS ABOUT APRIL?
Don't fret! All the information
you need to prepare your income
tax return is in the CAUT
Tax Guide.

Tax tips at your
finger tips.
IN THIS ISSUE

"Tax everything!" says prof

Sherri Torjman's article "Hysteria Poor Substitute for History in Public Debate" about the CPP is a lesson that can be transferred to the position paper in the same issue of the Bulletin (January 1997) "The GST & Books: A Taxing Problem for Canadians."

Calling for abolition of the GST on books is simply another interest group's (CAUT) making a case why their special interest should not have to shoulder the tax burden of running our country, including its educational system.

The history is that manufactured goods — about one-third of Canada's economy — was being taxed while the balance of the economy was not. The idea was to share taxation more equally. That is now being done but with much greater complexity than need be through the exclusions, and the costs this imposes on collecting the tax. The exclusion of food is a prime example of political pressure groups (farmers and the food industry) being able to add immense complexity to what should and could be a simple tax — you are charged GST if you buy one doughnut but not if you buy a dozen.

It's better to tax everything. Books are no more nor less necessary than many things we consume and by taxing everything GST could be reduced from seven per cent to about five per cent. While no one likes to pay taxes, I feel they are well spent by the various levels of government.

CAUT has better things to expend its limited lobbying resources on than the GST.

J. D. FORBES

Commerce, University of British Columbia

Les droits différentiels au Québec sèment l'inquiétude

Dans le numéro de janvier dernier, l'ACPPU a publié un rapport de presse sur le débat soulevé par les droits différentiels au Québec. L'ACPPU s'est toujours opposée à ce genre de majoration dans n'importe quelle province. L'ACPPU a écrit au gouvernement du Québec (lettre à Madame Pauline Marois, Ministre de l'Éducation, le 16 janvier 1997) pour lui faire part de sa position. Voici le texte de la lettre.

L'Association canadienne des professeures et professeurs d'université se préoccupe beaucoup de la question de la mobilité pancanadienne des étudiants. Nous nous sommes félicités en 1993 que le Conseil des ministres de l'Éducation adopte, dans sa déclaration de Victoria, la mobilité comme l'une des quatre grandes questions dont il s'occuperait. Nous avons accueilli avec satisfaction la résolution des ministres de l'Éducation d'agir à l'échelle pancanadienne sur cette question et sur d'autres dossiers prioritaires du domaine de l'enseignement postsecondaire.

Dans ce contexte, nous avons donc été fort troublés par la décision du gouvernement du Québec d'imposer des droits différentiels aux étudiants canadiens venant étudier au Québec. L'échange d'idées est le moteur des universités tant du côté des étudiants que des professeurs. Nous estimons, par conséquent, que la décision de votre gouvernement n'est pas dans le meilleur intérêt des universités du Québec ou d'autres provinces du Canada. Nous espérons qu'il sera possible de vous convaincre de revenir sur votre décision.

CAUT alarmed by differential fees in Quebec

In the January 1997 issue of the Bulletin, CAUT featured an investigation into the news media debate over the idea of differential fees in Quebec. CAUT has always opposed such charges in any province. We fear that there will be a domino effect and that provinces will start competing with each other to charge differential fees, just as they did with international students. In an age of globalisation and competition, the Canadian university system is too small to be broken up into ten separate and distinct systems. Such fees are a significant step in the wrong direction. CAUT has written to express its views to the Council of Ministers of Education (the letter was sent to Dr. Paul Cripps, Director General of the Council on December 18, 1996). What follows is the text of that letter.

The Canadian Association of University Teachers is most concerned about the question of student mobility in this country. In 1993 we were pleased that the Council of Ministers of Education in its Victoria Declaration made mobility one of its four key issues. We have, of course, co-operated with the Council over one aspect of this work, namely the transfer of credits in the first and second years between universities.

We do, however, believe that financial barriers are a particularly serious threat to student mobility. These come in two forms. The first is differential fees for out-of-province students. We were particularly alarmed by the decision announced recently by the Quebec government to introduce such fees. CAUT has been for many years opposed to such charges. CAUT fears that there will be a domino effect in other provinces as they decide to impose retaliatory fees first on Quebec students and then on everyone else.

We are also concerned about another financial barrier, namely the restrictions on student aid in various provinces for those who study in another province. We understand that such restrictions now exist in British Columbia, Alberta, Saskatchewan, and Quebec. It seems to us that these restrictions inevitably limit student mobility within Canada. They are essentially arbitrary and unpredictable so that students and universities cannot plan effectively. There is also very rarely any consultation with the stakeholders within the university system. Nor can such fee levels be related to any educational principles. More fundamentally these differentials seem to us contrary to the overall Canadian interest as well as the interests of students and their parents.

We think of these developments in the context of globalization, international competition and free trade. Given these realities, the Canadian university community is far too small to sustain division into ten separate higher education autarkies and still hope to be internationally competitive. Yet that seems to be the direction in which we are headed in the area of student aid and student mobility.

We note that at Victoria in 1993 the Ministers through the CMEC stated that they affirmed "...our responsibility for providing national leadership in education in Canada." We think that such leadership is now essential in the area of student mobility. We would like to work with you to ensure that this issue is addressed in a sensible and rational way.

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Censoring the Internet

BY MATTHEW KERBY

AS ACCESS TO THE INTERNET BECOMES more widespread so too does the debate between free speech and censorship of the information highway.

Last year the Canadian public was inundated with reports in the news of the RCMP making various busts of people in possession of staggering amounts of illegal net pornography.

Under Canadian law it is illegal to make, possess or distribute pornography that, according to the Supreme Court of Canada is degrading, violent, dehumanizing or involves children. The involvement of computers in the pornography trade has interlinked these three charges. The law considers viewing illegal pornographic images off of the Internet as both possession and production as the computer makes a copy of the image and stores it on the hard drive. Sending a copy of the image to another computer via e-mail or the world wide web is considered distribution. Possession entails a five year maximum jail sentence and production and distribution can land the alleged pornographer 10-years behind bars. However, it is not difficult to program a computer so that there is no trace of the forbidden fruit.

In the United States the Internet and pornography have become inextricably linked in public discussion and therefore a concerned parent's/teacher's/minister's/politician's worst nightmare. As in the general debate about pornography, the would-be censors focus on child pornography as the wedge with which to introduce much more sweeping restrictions on all viewers and readers. They focus on the fact that many parents understandably worry about the degree to which they can control or monitor their children's access to "undesirable material" on the Internet. The United States Congress rushed to pass legislation, the Communications Decency Act, which, it was alleged, was designed both to appease the moral majority but to be so sweeping in its drafting that the courts would inevitably rule it unconstitutional.

This is exactly what has happened so far. Last June a Federal court in Philadelphia blocked the enforcement of the Act which makes it illegal to put indecent material on the Internet which can be accessed by a minor. The Federal court stated the Communications Decency Act was "unconstitutionally vague" and that communication on the Internet should be subject to First Amendment protections. The federal government has appealed the decision and now the Supreme Court will decide.

Although American law is not the same as Canadian law, that decision will have nevertheless considerable impact in Canada since so much of the material on the Internet originates in the United States.

While the Internet has not become such a hot political topic in Canada there are indications that it is moving in that direction. Consumer and legal concerns were cited by iSTAR, Canada's largest Internet provider, as the reasons it quietly removed some of the more risqué news groups in the alt.sex hierarchy from public access. Internet providers are worried that they too may be charged or held responsible for illegal material that their customers and

clients download. But as of yet no legal foundation exists that might land an Internet provider in jail. Like common carriers such as Bell Canada or Canada Post, Internet providers are not responsible for the content of the programs or documents that they carry. They will only be charged if they knowingly possess, make or distribute illegal material.

However, Internet providers are not shirking away from any kind of responsibility. Providers like iSTAR encourage their users to take advantage of net monitoring applications that deny access to sites, chat lines or news groups that contain undesirable terms or words. Of course selecting alt.sex as an undesirable term not only prevents access to the obvious pornographic news groups but also alt.sex.bald.captain, a news group dedicated to Star Trek's Capt. Picard. Also, net nanny programs exclude legitimate news groups or sites on sexual topics such as alt.sexual.abuse.recovery or those dedicated to sex education. Furthermore it is not too difficult to foil such nanny programs or to use foreign sites that are beyond the scope of Canadian control.

Canadian universities are directly involved in the debate. University providers in Canada decide on their own as to which news groups they will restrict access. At Carleton University in Ottawa, Internet policy is decided by a four member Offensive Content Committee. Their decisions to restrict access are based on what they "consider to be illegal." This kind of action prompted massive student response in Montréal when McGill University restricted its news groups and across town rival Concordia University did not. Carleton University Computing Services Director David Sutherland explained that a complaint was made by students last year over freedom of speech at Carleton but since then he reports that Computing Services has not received any complaints or any trouble regarding pornography on the net.

A more disturbing trend in universities is the carte blanche policy that some university providers have to look into the Internet accounts of their students, staff or faculty. University providers claim the right to open e-mail or conduct key stroke checks — that is conduct a search of all the commands or addresses entered by a user, without the knowledge of the user. At Concordia this policy is made clear in its rules and regulations for Internet use but at Carleton there is no mention of this anywhere on its homepage or in its printed rules.

As it stands, government regulation in Canada of the Internet is limited. The Internet is regulated by the same obscenity laws that govern the more traditional forms of pornography. But this does not mean that the situation can't change. When iSTAR removed its news groups last July Justice Minister Alan Rock publicly came out in favour of the provider's move towards self-regulation, not a surprise given the amount of time and resources required to effectively monitor the Internet. Industry Canada and the Department of Justice are both looking into the question of Internet restriction and responsibility. ■

(Matthew Kerby is currently studying Political Science at Carleton University in Ottawa.)

Privacy on the PC

Learning to erase your footprints on the information highway.

BY BILL HUSTED
Cox News

MOST OF US LIVE QUIET AND HUM-drum lives with very little to hide. But we still pull our shades at night.

So I'm not suggesting you have anything to hide when it comes to using your computer. But — all the same — let's spend some time talking about how to make it a little more difficult for someone to invade your privacy.

Let's start with passwords. You may have several of them: One for an Internet provider, one for the machine at work and perhaps a password for Prodigy, CompuServe or America Online. Think of your password as the key to the lock that keeps outsiders out.

Most newcomers try to come up with a password that is easy to remember. But those kind of passwords — the name of a family member, or the digits from your telephone number or birthday — are the easiest to guess.

Make things a little more difficult by using a password that includes both letters and numbers. It's a good idea to stay away from words found in a dictionary.

Some hacking programs use an electronic dictionary and literally try every word in the book in an attempt to break into your Internet account.

Next, you need to know you leave electronic footprints when you travel in cyberspace.

Want to see some right now? If you use Netscape to navigate the Internet's World Wide Web, look in your Netscape directory for a file called NETSCAPE.HST.

Now use your word processor to open that file. You'll find it contains a complete listing of every Web page you've visited. Most of us won't care that this information exists.

And, after all, the file resides safely on your own computer.

But if you do care, here's what you can do about it. Delete the file. Netscape will work fine without it.

But did you know that many Web sites also keep a record of who visited them. The information that is automatically captured at the site can include the kind of computer you own, your e-mail address and the page you visited before that page.

If you'd like a demonstration of what a remote computer can see, go to a page called Anonymous Surfing at <http://anonymizer.cs.cmu.edu:8080/>. Just use the link at the bottom of the page and you'll get a report of the sort of information your computer blabs.

Again, that probably won't concern most of us. If it does, there is a way to surf anonymously. Just go to Anonymizer at <http://anonymizer.cs.cmu.edu:8080/open.html>. Enter the address for the page you want to visit. Now you won't leave a record behind on the pages you visit.

Some folks don't even like to reveal their identity when sending e-mail. If that sounds like you, visit Anonymous E-mail at <http://noahs-place.com/anon.html>. There are links from that page to several places that will forward your e-mail anonymously at no charge.

If all this talk of secrecy has set you into a wild fit of deleting personal files from your computers and floppy disks, remember: Deleted files don't go away automatically.

Several utilities, including one called UNDELETE that came with some of the last editions of MS-DOS and a utility called UNERASE from Norton Utilities, can restore them.

For those who worry about stuff like this, Norton Utilities — among other companies — sells a program that really erases a file.

Look, it's fine with me if you keep your drapes open at night. I just wanted to tell you someone may be looking. ■

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Tax Software for 1997

FROM PAGE 3

Perhaps the easiest way to use any tax program is to go straight to the T4 (employment income) and T5 forms (investment income) and fill them in. If relevant, you can also go straight to the business or professional income statements and key in details of such income and related (and tax-deductible) expenses. The information will be automatically transferred to the pertinent lines on the main T1 form.

GriffTax

A fourth widely-used tax program is GriffTax, which as of this year's edition is available only by download from the Internet at <http://www.grifftax.com>. It is compatible with any personal computer's operating system, including Windows, Macintosh, OS/2, and Unix. However, the 1996 version was unavailable at the time this test was conducted.

Tests of this software in previous years found it fairly easy to use.

GriffTax is manufactured by Colin Griffiths & Associates Ltd. of Carp, Ont. It was originally developed for Macintosh computers, the software for which is almost always user-friendly, thanks to the Mac's straightforward operating system.

It's worth noting that tax software doesn't provide an automatic link to Revenue Canada's EFILE system. To file electronically, you'll have to go through a registered EFILE agent. (Most tax-preparation firms and many accountants are registered.) The above four programs produce returns that are EFILE-compatible, which means you can submit your electronically-prepared returns on a diskette to the EFILE agent, who will charge a small fee to transmit your data to Revenue Canada. ■

(Matthew Elder is personal finance columnist with The Financial Post in Toronto.)



FINAL CALL FOR NOMINATIONS TO CAUT OFFICER POSITIONS AND AS CHAIRS AND MEMBERS OF CAUT STANDING COMMITTEES

Nominations are now being actively sought for election to the Executive Committee, namely: CAUT President, Vice-President, and two Members-at-large. Nominations are also being sought for election to positions on the four CAUT Standing Committees: Academic Freedom and Tenure — Person Chairing, four vacancies; Collective Bargaining and Economic Benefits — two vacancies; Librarians — Person Chairing, two vacancies; and Status of Women — Person Chairing, one vacancy. Individual affiliated members and associate members of CAUT are entitled to make nominations.

In order to maintain the effectiveness of CAUT as an organization it is extremely important that well qualified members of local and provincial associations are nominated. Elections will take place at the CAUT Council meeting in Ottawa in May 1997.

DESCRIPTION OF POSITIONS

The President: Responsible for guiding the affairs of the Association between meetings of Council and for ensuring that policies approved by Council are implemented. A nominee for the position of President should have had considerable experience in faculty association affairs at the local or provincial level.

The Vice-President: Responsible, in particular, for the publications program of CAUT and, as a senior officer, for assisting the President with his or her responsibilities.

COMMITTEE MEMBERS

Academic Freedom and Tenure Committee

Nominees for positions on the Academic Freedom and Tenure Committee should have considerable experience in the area of professional rights, grievances and discrimination policy. Nominees should also have knowledge of policy matters pertaining to academic rights. Nominees should be willing and available to dedicate considerable time to the work of the Committee between meetings (four per year) including fact-finding missions, drafting of documents,

and other related duties. Nominees for the Person Chairing normally must have served at least one year on the Committee.

Collective Bargaining and Economic Benefits Committee

Nominees for positions on the Collective Bargaining and Economic Benefits Committee should have demonstrated experience in the area of collective bargaining and/or analysis of economic benefits. Elected members shall normally serve for three year terms, with the possibility of one renewal, and should be able to commit time in between meetings (three per year) to the work of the committee, including conference planning, drafting of documents and other related activities.

Librarians' Committee

Nominees for positions on the Librarians' Committee should have considerable experience and knowledge of the professional interests and academic concerns of librarians at Canadian universities. Nominees ought to be aware of policy matters pertaining to academic rights and working conditions of university librarians. Nominees should be willing and available to dedicate significant time to the Committee's work between meetings (three per year), including the biennial conference, annual insert to the *Bulletin*, drafting or editing documents, responding to enquiries and other related activities. Nominees for the Person Chairing normally must have served at least one year on the Committee.

Status of Women Committee

Nominees for positions on the Status of Women Committee should have considerable experience representing the interests of and coordinating strategies promoting the status of women. Nominees should also have knowledge of policy matters pertaining to the status of women. Nominees should be willing and available to dedicate considerable time to the work of the Committee between meetings (three per year) including the Status of Women Conference planning (held once a year), annual *Bulletin*

insert, drafting of documents, and other related duties. Nominees for the Person Chairing normally must have served at least one year on the Committee.

TERM OF OFFICE

The term of office for the President, Vice-President and Executive Committee Members-at-large is one year. The term of office for Persons Chairing CAUT Standing Committees is two years. The term of office for members of CAUT Standing Committees is three years.

NOMINATION PROCEDURE

Nominations should be sent to:

Professor Mark Sandilands
Person Chairing, Elections and Resolutions Committee
CAUT, 2675 Queensview Drive, Ottawa, ON K2B 8K2

They should include:

- A letter of nomination.
- A brief statement of why the nominator feels the nominee is qualified to serve.
- The agreement of the nominee to serve if elected.
- A completed copy of the "Standard Information Form" (available from any Faculty Association office or from CAUT) and,
- For nominees to the Academic Freedom and Tenure Committee, a full academic curriculum vitae.

Note: Information on release time for CAUT Officer positions and CAUT Standing Committee Chairs can be found in the Information Service tab no. 48 pages 4-7.

NOMINATION DEADLINES

- Academic Freedom and Tenure Committee: March 1, 1997
- Collective Bargaining and Economic Benefits Committee: March 1, 1997
- Librarians' Committee: March 1, 1997
- Status of Women Committee: March 1, 1997
- All other nominations: March 31, 1997 if possible



DERNIER RAPPEL DE CANDIDATURES AUX POSTES DE DIRIGEANTS DE L'ACPPU, DE PRÉSIDENTS ET DE MEMBRES DES COMITÉS PERMANENTS DE L'ACPPU

Nous sollicitons activement des candidatures à des postes au Comité de direction, soit: la présidence, la vice-présidence, et deux postes de membres ordinaires de l'ACPPU. En outre, nous sollicitons des candidatures à des postes aux quatre comités permanents de l'ACPPU: quatre postes au Comité de la liberté universitaire et de la permanence de l'emploi dont celui de la présidence; deux postes au Comité de la négociation collective et des avantages économiques; deux postes au Comité des bibliothécaires dont celui de la présidence; et un poste au Comité du statut de la femme dont celui de la présidence. Les membres affiliés individuels et les membres associés de l'ACPPU ont le droit de présenter des candidatures.

Pour que l'ACPPU demeure une organisation efficace, il est donc très important de proposer des candidats qualifiés des associations locales et provinciales. Les élections se tiendront à l'occasion de l'Assemblée du Conseil qui se tiendra à Ottawa en mai 1997.

DESCRIPTION DES POSTES

La présidence: La personne élue est responsable de la direction des affaires de l'association entre les assemblées du Conseil et s'assure que les directives approuvées par le Conseil sont mises en oeuvre. Les candidats à la présidence doivent posséder une expérience considérable en matière d'associations de professeurs à l'échelle locale ou provinciale.

La vice-présidence: La personne élue est responsable, en particulier, du programme des publications de l'ACPPU et, en tant que dirigeant supérieur, elle aide la présidente ou le président à s'acquitter de ses responsabilités.

LES MEMBRES DES COMITÉS

Le Comité de la liberté universitaire et de la permanence de l'emploi

Les candidats et candidates à des postes du Comité de la liberté universitaire et de la permanence de l'emploi devraient avoir une expérience considérable dans le domaine des droits professionnels, des griefs et des politiques concernant la discrimination. Ils devraient également connaître les questions de principe relatives aux droits des universitaires. Les candidats et candidates devraient être disponibles et prêts à consacrer beaucoup de temps aux travaux du comité entre les réunions (quatre fois par année) et à participer, notamment, à des missions d'enquête, à la rédaction de documents et à d'autres tâches

connexes. Les candidats et candidates à la présidence doivent normalement avoir siégé au moins un an au comité.

Le Comité de la négociation collective et des avantages économiques

Les candidats et candidates à des postes du Comité de la négociation collective et des avantages économiques devraient avoir fait la preuve de leur expérience dans le domaine de la négociation collective ou de l'analyse d'avantages économiques. Les membres élus siègent normalement trois ans au comité et leur mandat peut être renouvelé une fois. Ils devraient également pouvoir consacrer du temps aux travaux du comité entre les réunions (trois fois par année) notamment en organisant des colloques, en rédigeant des documents ou en participant à des activités connexes.

Le Comité des bibliothécaires

Les candidats et candidates à des postes du Comité des bibliothécaires devraient avoir une expérience et une connaissance considérables des intérêts de la profession et des préoccupations pédagogiques des bibliothécaires des universités canadiennes. Les candidats et candidates doivent connaître les questions de principe touchant les droits universitaires et les conditions de travail des bibliothécaires d'université. Ils devraient être disponibles et prêts à consacrer beaucoup de temps aux travaux du comité entre les réunions (trois fois par année) notamment en participant à l'organisation du colloque biennal, au supplément annuel du *Bulletin*, à la rédaction ou à la révision de documents, en répondant à des demandes de renseignement et à d'autres activités connexes. Les candidats et candidates à la présidence doivent normalement avoir siégé au moins un an au comité.

Le Comité du statut de la femme

Les candidates à des postes du Comité du statut de la femme devraient avoir une expérience considérable dans la représentation des intérêts des femmes et dans la coordination de stratégies mettant en valeur la condition des femmes. Les candidates devraient également connaître les questions de principe touchant la condition des femmes. Elles devraient être disponibles et prêtes à consacrer beaucoup de temps aux travaux du comité entre les réunions (trois fois par année) et à l'organisation de la conférence annuelle du statut de la femme, au supplément annuel du *Bulletin*, à la rédaction de documents et à d'autres tâches connexes. Les candi-

dates à la présidence doivent normalement avoir siégé au moins un an au comité.

MANDAT

Le mandat de la présidence et de la vice-présidence de même que des membres ordinaires du Comité de direction est d'un an. Le mandat de la présidence des comités permanents est de deux ans. Le mandat des membres des comités permanents de l'ACPPU est de trois ans.

MÉTHODE DE MISE EN CANDIDATURE

Il faut envoyer les candidatures à:

M. Mark Sandilands
Président, Comité des élections et résolutions
ACPPU, 2675, promenade Queensview
Ottawa (Ontario) K2B 8K2

Les pièces suivantes doivent accompagner les mises en candidature:

- Une lettre de mise en candidature.
- Une brève déclaration expliquant pourquoi la personne qui présente le candidat ou la candidate estime qu'il ou elle possède les qualités voulues.
- L'accord du candidat ou de la candidate de siéger au comité advenant son élection.
- Une copie du Formulaire d'information réglementaire à l'intention des candidats à un poste électif de l'ACPPU, disponible auprès des associations de professeurs ou de l'ACPPU et,
- Pour les candidats au Comité de la liberté universitaire et de la permanence de l'emploi, un curriculum vitae complet de leur expérience universitaire.

Note: Les renseignements au sujet du dévouement, pour les postes au Comité de direction ainsi que les présidences des comités permanents de l'ACPPU se trouvent dans le service d'information, sous l'onglet 48, aux pages 4-7.

DATE LIMITE DES MISES EN CANDIDATURE

- Le Comité de la liberté universitaire et de la permanence de l'emploi: le 1er mars 1997
- Le Comité de la négociation collective et des avantages économiques: le 1er mars 1997
- Le Comité des bibliothécaires: le 1er mars 1997
- Le Comité du statut de la femme: le 1er mars 1997
- Toutes les autres mises en candidature: le 31 mars 1997 si possible

CLASSIFIEDS ANNONCES CLASSÉES

ACCOUNTING

UNIVERSITY OF ALBERTA, Faculty of Business Applications are invited for a full-time tenure track position in accounting, subject to funding. PhD or equivalent required, or candidate should be at the completion stage of degree. Salary and rank depend on qualifications. Candidates should have a strong commitment to excellence in research and teaching. Candidates with research and teaching interests in managerial accounting are especially sought. Competition closes February 26, 1997. Send resumes to: James C. Gao, Chair, Department of Accounting & MIS, Faculty of Business, University of Alberta, Edmonton, Alberta, Canada, T6G 2G6. The University of Alberta is committed to the principle of equity in employment. As an employer, we welcome diversity in the workplace and encourage applications from all qualified women and men, including Aboriginal peoples, persons with disabilities, and members of visible minorities.

ACCOUNTANCY

CONCORDIA UNIVERSITY — The Department of Accountancy invites applications for a tenure track position at the rank of Associate Professor effective June 1, 1997, subject to budgetary approval. Applicants must have a Ph.D. in accounting and a strong record of academic publications. The successful applicant is expected to continue higher scholarship research and publications and teach at the senior undergraduate and graduate levels, including supervision of doctoral students. The Department of Accountancy is one of five departments of the Faculty of Commerce and Administration. The department has 27 full-time faculty members and is one of the largest in Canada. The department offers courses

at the Undergraduate, Diploma, MBA and Ph.D. levels. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. Concordia University is committed to employment equity and encourages applications from women, Aboriginal peoples, visible minorities and disabled persons. All things being equal, women candidates should be given priority. Interested candidates should send a letter of interest and a curriculum vitae to: Dr. George Kanaris, Acting Chair, Department of Accountancy, Faculty of Commerce and Administration, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, Quebec H3G 1M8. Applications will be accepted until the position is filled.

ADMINISTRATIVE STUDIES & BUSINESS COMPUTING

UNIVERSITY OF WINNIPEG — The Department of Administrative Studies and Business Computing, The University of Winnipeg, invites applications for two positions at the rank of Assistant Professor. These may be probationary tenure-track positions. The desired specialties include Accounting and Finance, Marketing, Human Resources, and Entrepreneurship. Preference will be given to candidates able to teach at an intermediate level in more than one of these specialty areas. Responsibilities will include teaching, research, and government. An advanced degree is required for these positions, and a PhD preferred. The Department emphasizes case-based instruction. Therefore case-method teaching and professional experience are desired. Subject to final budgetary approval, these positions will begin July 1, 1997. In addition, an eligibility list will be established for future vacancies. Salary levels will be commensurate with qualifications and experience. In accordance with Canadian

Immigration requirements, first preference must be given to Canadian citizens and permanent residents. The University of Winnipeg is committed to employment equity. Candidates must include a curriculum vitae and the names of three references. Applications will be received until the positions are filled. Resumes should be sent to: Prof. David W. Edsall, Chair, Department of Administrative Studies and Business Computing, The University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba R3B 2E9 Canada; Fax: (204) 774-1314.

BIOTECHNOLOGY

THE UNIVERSITY OF BRITISH COLUMBIA — Research Associate. A position as a Research Associate is available in the Biotechnology Laboratory at the University of British Columbia. The researcher will participate in projects involving the characterization of protein binding and stability. Applicant must have previous experience with biological microcalorimetry, potentiometric titrations and chromatography. Experience with numerical computation methods would be a distinct asset. Applications for this position are required to hold a PhD and to have a minimum of 3 years postdoctoral experience. The position is grant supported and is for a period of one year, with the possibility of renewal. Closing date for applications is March 1, 1997. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. UBC welcomes all qualified applicants, especially women, Aboriginal peoples, visible minorities and persons with disabilities. Interested candidates should submit a resume and a list of three references to: CA. Hargies, Biotechnology Laboratory, Room 237, Wesbrook Building, Vancouver, B.C., Canada V6T 1Z3.

BUSINESS

YORK UNIVERSITY — Schulich School of Business (formerly the Faculty of Administrative Studies). Applications are invited for tenure-track positions commencing July 1, 1997 and July 1, 1998 in the following areas: Accounting (Finance and Management), Finance, and International Business. Preferred candidates will be qualified to teach in the PhD, Masters and Undergraduate Programs; possess a completed doctorate; provide evidence of effective teaching; and have a commitment to scholarly research and publication. Salary and benefits are competitive. Rank may vary by area; salary is negotiable. These positions are subject to budgetary approval. Applications, with CV should be sent to: Deso Horvath, Dean, Schulich School of

Business, York University, 4700 Keele Street, North York, Ont. M3J 1P3. Applications will be accepted until positions are filled. York University is implementing a policy of employment equity, including affirmative action for women faculty. In accordance with Canadian immigration requirements, the advertisement is directed to Canadian citizens and permanent residents.

MCMASTER UNIVERSITY — Faculty of Business. The Michael G. DeGroote School of Business invites applications for two tenure-track positions, one in International Business and the other in Health Services Management/Marketing, both commencing in the summer of 1997. The appointments will be made at the rank of Assistant or Associate Professor, depending on qualifications and experience. PhD completed or near completion is expected, preferably with teaching and research experience. Duties include research and teaching at both the graduate and undergraduate levels. Salary will be commensurate with academic qualifications, teaching and practical experience. Position is subject to budgetary approval. Applications should be sent to: Dr. D.W. Cooray, Dean, Faculty of Business, McMaster University, Hamilton, Ontario L8S 4M4. McMaster University is committed to employment equity and encourages applications from all qualified candidates including Aboriginal peoples, persons with disabilities, members of visible minorities and women. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents.

BUSINESS ADMINISTRATION

ST. FRANCIS XAVIER UNIVERSITY — The Department of Business Administration, St. Francis Xavier University, invites applications for tenure-track and limited term faculty positions in Human Resource Management, Accounting, Finance, Marketing, Small Business/Entrepreneurship and Management Information Systems. Successful applicants should have a PhD/DBA, or be near completion, and a demonstrated commitment to teaching and research in a university environment. Approximately 600 students are registered in the undergraduate Business Administration program at St. Francis Xavier. The position is subject to budgetary approval. In compliance with Immigration Canada requirements, priority will be given to Canadian citizens and permanent residents. Applicants should send a curriculum vitae and names of three references to: Robert F. Madden, Chair, Department of Business Administration, St. Francis Xavier University, P.O. Box 5000, Antigonish, Nova Scotia B2G 2W5 Canada.

BUSINESS COMPUTING

SAINT MARY'S UNIVERSITY — The Department of Finance & Management Science at Saint Mary's University invites applications for limited term or tenure-track position (subject to funding approval) in the area of Business Computing. The successful candidate will be required to teach three courses per term in our Business Computing program, including Introduction to Computer, Database, Programming, COBOL, Program, Decision Support Applications, Data Communication, Computer Configuration, and System Analysis and Design (using CASE tools) for both undergraduate and graduate students. Applicants must possess at least a master's degree in a computer-related area. Preference will be given to those with university teaching experience and those possessing a Ph.D. in the appropriate field. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Saint Mary's University encourages applications from women, Aboriginal peoples, visible minorities and persons with disabilities. Position effective September 1, 1997. Applicants should send a curriculum vitae, graduate transcript, teaching evaluations (if any) and three letters of reference prior to March 1, 1997, to: Dr. Francis Boabang, Chair, Department of Finance & Management Science, Saint Mary's University, Halifax, Nova Scotia B3H 3C3.

CHEMISTRY

TRENT UNIVERSITY — invites applications for a full-time, tenure-track position at the Assistant Professor level in Analytical, Physical or Organic Chemistry, with emphasis on Environmental Chemistry beginning 1 July 1997, subject to budgetary approval. Qualifications must include a PhD, and demonstrated abilities in teaching and research. The successful candidate will be expected to establish an active research program in an area related to Environmental Chemistry and participate in one or more of Trent's interdisciplinary graduate programmes. Applicants should send a curriculum vitae, a research proposal and the names of three persons who have agreed to provide reference letters on their behalf to: Professor Colin Taylor, Acting Chair, Department of Chemistry, Trent University, Peterborough, Ontario, K3J 7B8 by March 14, 1997. Trent University is an employment equity employer, and especially invites applications from women, Aboriginal peoples, visible minorities and disabled persons.

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University of Alberta
Edmonton

Chair, Department of Civil & Environmental Engineering

Applications and nominations are invited for the position of Chair of the Department of Civil & Environmental Engineering. The department, which as of July 1996 includes the School of Mining and Petroleum Engineering, provides undergraduate programs in Civil Engineering, Civil Engineering (Environmental Engineering), Mining Engineering and Petroleum Engineering. These programs have a combined quota of 185 new students each year. The department has a strong graduate program with over 200 students following MEng, MSc and PhD programs, and the department is committed to further growth in this area.

The department is experiencing considerable growth and staffing will increase over the next few years to a level of approximately 45 full-time faculty positions. Major tasks over the next several years will involve the selection of 10-15 new academic staff, completion of the Environmental Engineering expansion, implementation of a recently-approved major revision of the undergraduate Civil Engineering curriculum, and integration of the activities of the School of Mining and Petroleum Engineering into the department.

The Chair of Civil & Environmental Engineering is responsible to the Dean of Engineering for the supervision and administration of the academic programs, budget and all activities of the department. We are seeking a dynamic candidate who possesses the teaching, research and administrative experience to provide effective leadership in a Faculty committed to excellence in education and scholarship. Relevant industrial experience will be an asset. The appointment, which will be at the rank of Professor, will take effect on July 1, 1997 or as soon as possible thereafter.

Written nominations or applications, accompanied in the latter case by a resume of qualifications and experience, and the names of three referees, should be submitted by March 15, 1997 to:

Dr. David T. Lynch, Dean
Faculty of Engineering
University of Alberta
5-1 Mechanical Engineering Building
Edmonton, AB T6G 2G8

The University of Alberta is committed to the principle of equity in employment. As an employer we welcome diversity in the workplace and encourage applications from all qualified women and men, including Aboriginal peoples, persons with disabilities, and members of visible minorities.

FOUR ASSISTANT PROFESSOR POSITIONS

The University of Calgary Departments of Geology and Geophysics, Geography and Archaeology invite applications for four tenure-track or contingent term/specific term four-year appointments in the Earth Science Program at the Assistant Professor rank, to begin July 1, 1997. A PhD is required for these positions.

- **Applied Hydrology** - Preference will be given to candidates with expertise in ground water-surface water interactions, geotechnical applications and/or water quality studies. The ideal candidate will have a strong geological and quantitative background.
- **Applied Geophysics** - Preference will be given to candidates with expertise related to methods of investigation of the shallow subsurface including ground penetrating radar, electrical and electromagnetic methods, magnetic methods and shallow seismic. The ideal candidate will have a strong background in rock and soil properties.
- **Geochronology** - Preference will be given to candidates with expertise in Geochronology, human geography and earth science interface and interaction. The ideal candidate will have a strong background in paleoenvironmental reconstruction.
- **Geographical Methods/Remote Sensing** - Preference will be given to candidates with expertise in earth system science and modelling, geographic information systems and remote sensing applications. The ideal candidate will have a strong background in spatial modelling and systems.

The duties include teaching at the undergraduate and graduate levels, supervision of graduate students, independent research and service to the University.

In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Calgary is committed to Employment Equity.

The closing date for applications is March 1, 1997. Applicants should send a letter of application, and a curriculum vitae with the names and addresses of three references to one of the following:

Dr. Ian Hutcheon, Head
Department of Geology & Geophysics

Dr. S. E. Franklin, Head
Department of Geography

Dr. Scott Raymond, Head
Department of Archaeology

The University of Calgary
2500 University Drive N.W. Calgary, Alberta, Canada T2N 1N4



www.ucalgary.ca

CLASSIFIEDS

In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada.

LAKEHEAD UNIVERSITY — The Department of Chemistry at Lakehead University invites applications for a probationary (tenure-track) appointment in organic chemistry at the assistant professor level. Applicants should have a PhD and preferably some postdoctoral or industrial experience. The successful applicant will be expected to develop a research program with research interests such as organic mass spectrometry, physical organic or bio-organic and to teach at all levels of organic chemistry and undergraduate biochemistry. Our research resources include a 200 MHz Bruker NMR spectrometer, a VG Autospec mass spectrometer and a GC/MS/MS spectrometer. The successful applicant will have access to a 500 MHz Bruker NMR spectrometer at the University of Manitoba. Ideally, the position will be filled by August 1, 1997 with the latest starting date of September 1, 1997. This appointment is subject to final budgetary approval. Interested applicants should forward a curriculum vitae and a research proposal of the project they intend to pursue and the names and addresses of three referees to Dr. J. Gellert, Dean of Arts and Science, Lakehead University, 955 Oliver Road, Thunder Bay, Ontario P7B 5E1. Applications will be accepted until March 31, 1997. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. Lakehead University is committed to employment equity and encourages applications from women, members of visible minorities, aboriginal peoples, and persons with disabilities.

COMPARATIVE DEVELOPMENT

TRENT UNIVERSITY — Applications are invited for a tenure-track position in the field of Environmental and Development, subject to budgetary approval. The appointment will be at the Assistant Professor level, commencing July 1, 1997. Applicants should have a completed PhD and a strong record in teaching and research, and be prepared to develop courses in the following areas: agrarian change in developing countries, international political economy including the role of international financial institutions in natural resource management and environmental protection, as well as participate in one or more of Trent's interdisciplinary graduate programs. While the position will be shared between two interdisciplinary programs, Comparative Development Studies and Environmental and Resource Studies, applications should be made to John Hilman, Chair, Comparative Development Studies, Trent University, Peterborough, Ontario, K9J 8B8 by March 14, 1997. In addition to a curriculum vitae, applicants should provide the names and addresses of three referees. Trent University is an employment equity and research, and by extension, applications from women, aboriginal peoples, visible minorities and disabled persons. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada.

COMPUTER SCIENCE

TRINITY WESTERN UNIVERSITY invites applications for a tenure track position in Computer Science Mathematics to begin August, 1997. Strong teaching and communication skills are required, with preference given to a person with the ability to teach several areas of computing science. Ph.D. in Computing Science or Mathematics required. Trinity Western University is a Christian liberal arts university, affiliated with the Evangelical Free Church of Canada. Candidates must be able to support the university's Statement of Faith and Community Standards. C.V.'s and letters of reference should be addressed to: Dr. Jack Van Dyke, Assistant Dean, Faculty of Natural and Applied Sciences, Trinity Western University, 7600 Glover Road, Langley, B.C., V2Y 1Y1; (604) 888-7511 ext. 2212; Fax: (604) 888-1225; email: jandy@twu.ca. In accordance with Canadian immigration requirements, this advertisement is directed to the first instance to Canadian citizens or permanent residents.

TECHNICAL UNIVERSITY OF NOVA SCOTIA — Applications are invited for the position of Lecturer in the School of Computer Science and Technical University of Nova Scotia. A masters degree in Computer Science or a related post-professional degree is required, with at least four years job related experience. Duties include teaching at the undergraduate level and managing the Apple Macintosh and UNIX computer systems within the School of Computer Science. The successful candidate will have a proven record of effective interpersonal and communication skills. The School of Computer Science is a heterogeneous computing environment utilizing UNIX workstations and servers, X Terminals, Apple Macintosh, and PC compatibles for instructing 200 students and supporting faculty research. This is a dynamic environment that continually adapts to the changing needs of the students and faculty. Salary is commensurate with qualifications and experience. Applications, including a curriculum vitae and names and addresses of three referees, will be accepted until the position is filled and should be submitted to: Dr. J. Barzila, Director, School of Computer Science, Technical University of Nova Scotia, Box 1000, Halifax, N.S. B3J 2K4. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. This is committed to the principles of employment equity and encourages applications from all qualified persons, including women, aboriginal peoples, people with disabilities and visible minorities.

MEMORIAL UNIVERSITY OF NEWFOUNDLAND — Head, Department of Computer Science. Applications and nominations are invited for the position of Head of the Department of Computer Science. The department has over 20 faculty and 15 staff members and offers undergraduate and graduate programs in computer science and software engineering. The department has a strong research focus in several areas of computer science and software engineering. An optical fibre link provides access to other university computing facilities and off-campus systems.

term accessible through a campus-wide ATM network. Memorial University, with a student population of 17,000, is located in historical St. John's. St. John's is a provincial capital with a population over 150,000. It enjoys a moderate climate and offers numerous outdoor activities throughout the year. Applicants should have demonstrated excellence in research and teaching in Computer Science, and be able to show leadership and administrative ability appropriate to the post. The appointment, effective 1 September 1997, is normally at the level of Associate Professor or Full Professor. It is seniority for a term of three years, and is renewable. An application or a nomination, including a letter from the nominee agreeing to the nomination, together with a Curriculum Vitae and the names of at least three referees should be submitted to the address below by 15 March 1997. The applicant or nominee should direct the reference letters to be sent directly to the chair of the Search Committee, Dr. Bruce Watson, Chair, Search Committee for Head of Computer Science, Office of the Dean of Science, Memorial University of Newfoundland, St. John's, Newfoundland, Canada A1B 3X9; Tel: (709) 737-8155; Fax: (709) 737-3316; email: bruce@230.230.230.230. This appointment is subject to budgetary approval. In accordance with Canadian immigration requirements, this advertisement is directed towards Canadian citizens and permanent residents of Canada. Memorial University of Newfoundland is committed to employment equity.

DAKOTA UNIVERSITY AND THE TECHNICAL UNIVERSITY OF NOVA SCOTIA invite applications for tenure-track and limited term positions within the new Faculty of Computer Science which will be created as a result of the universities' amalgamation in April 1997. The expansion and development of the new Faculty — which currently has a combined complement of 19 faculty positions and approximately 300 undergraduate majors and 65 masters and doctoral students — is a priority for the universities. The Faculty of Computer Science will include within the college of applied science and technology at Dakota University. It will enjoy great potential through interaction with the University's eleven other faculties, other research organizations and industry to develop multi-disciplinary programs and exploit research opportunities in a host of fields, both academic and industrial. Dakota University is located in Halifax, Nova Scotia, which is the largest city in Atlantic Canada and affords its citizens outstanding quality of life. Applicants to join the new Faculty should have a Ph.D. and evidence of strong commitment to both teaching and research (both undergraduate and graduate) and research. Rank and salary will be commensurate with qualifications. Individuals with expertise in Network Centered Computing, Software Engineering, Advanced Computer Systems, Human Computer Interaction, and Information Systems are especially encouraged to apply. Applicants should include a curriculum vitae and the names and complete addresses of three referees. They should be addressed to: The Chair, Appointments Committee, Faculty of Computer Science, c/o Julia Estey, Amalgamation Coordinator, Arts and Administration Building, Dakota University, Halifax, Nova Scotia.

Canada B3H 4H5; E-mail: julia.este@dal.ca. The appointments committee will review applications on an ongoing basis until all available positions are filled. In accordance with Canadian immigration regulations, priority will be given to Canadian citizens and permanent residents of Canada. Dakota University and the Technical University of Nova Scotia are committed to the principles of employment equity and encourage applications from all qualified persons, including women, aboriginal peoples, people with disabilities and persons.

UNIVERSITY OF SASKATCHEWAN — Department of Computer Science. Applications are invited for a tenure-track faculty position at the Assistant Professor level. The Department is interested in outstanding candidates from all areas of computer science. However, preference will be given to candidates interested in collaborative applied research that cuts across traditional boundaries. Applicants must have a Ph.D. in computer science or equivalent. The successful applicant will be expected to build and sustain a strong research program and to make a commitment to excellence in teaching at both the undergraduate and graduate levels. The University of Saskatchewan is a major Western Canadian University with a wide range of academic programs and approximately 15,000 full-time students. The Department of Computer Science offers graduate programs at the M.Sc. and Ph.D. levels, with approximately 65 students enrolled, as well as professionally accredited undergraduate programs. The Department has a long history of research in a wide range of areas, and was recently ranked #1 among Canadian Computer Science Departments in a survey of research impact or publication by the Institute for Scientific Information (ISI) in Philadelphia. For further information about the Department, see <http://www.usask.ca>. Please send direct applications or inquiries to the Chair, Professor Derek Edge, Department of Computer Science, University of Saskatchewan, Saskatoon, S7N 5W6, Canada; e-mail: derek@usask.ca. Applications should include a curriculum vitae and the names and addresses of three referees, and will be accepted until the position is filled. The position has been created for advertising at the two-tier level. Applicants are invited from qualified individuals regardless of their immigration status in Canada. The University of Saskatchewan is committed to Employment Equity. Members of Designated Groups (women, aboriginal people, people with disabilities and visible minorities) are encouraged to self-identify on their applications.

COMPUTING & INFORMATION SCIENCE

QUEEN'S UNIVERSITY — The Department of Computing and Information Science invites applications for two tenure-track positions at the assistant professor level (one subject to budgetary approval, starting in 1997 or as soon as possible thereafter). Applicants should have, or be on the point of completing, a PhD in Computer Science, and should be working in one of the following areas: database theory and practice, software engineering, software systems or graphics. The successful candidate will be expected to develop a strong research program, to supervise students, and to teach at both the graduate and undergraduate levels. Decisions will be made on the basis of demonstrated research competence, teaching ability and the potential for collegial service. Salary will be commensurate with qualifications and experience. Queen's University has an employment equity program, welcomes diversity in the workplace, and encourages applications from all qualified candidates, including women, aboriginal peoples, people with disabilities, and members of visible minorities. Applications, which should include a curriculum vitae, a statement of research interests, copies of relevant publications and the names of three referees, should be sent to: Dr. Michael Levison, Department of Computing and Information Science, Queen's University, Kingston.

Ontario K7L 3N6; Fax: (613) 545-6533; email: levison@queu.queu.ca. Applications will be accepted until 28 February 1997, or subsequently, until the positions are filled.

CRIMINOLOGY

ST. THOMAS UNIVERSITY — The Programme in Criminology at St. Thomas University invites applications for Director of the Programme. This is a tenure-track position at the assistant professor level, and will begin July 1, 1997. St. Thomas University is a small undergraduate, liberal arts university with a social justice focus, where excellence in undergraduate teaching is an institutional priority. The successful candidate will be a criminologist with the ability to teach in such areas as criminological theory, methods, and introductory criminology and criminal justice in Canada. Other areas may include feminist criminology, political economy and criminology, critical criminology, corrections, criminal justice policy, etc. A PhD at the time of appointment is required. Academic experience would be an asset. Applicants are asked to submit a curriculum vitae, samples of scholarly work, evidence of teaching effectiveness (teaching portfolio preferred), and arrange to have three letters of reference sent directly to: Dr. Gayle MacDonald, Director of Criminology Programme, St. Thomas University, Fredericton, N.B. E3B 6C3. Closing date: February 15, 1997, or when position is filled. Applicants are responsible for ensuring that their files, including letters of reference, are complete by this date. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. St. Thomas University is committed to employment equity for women, Native persons, members of visible minority groups, and persons with disabilities.

DRAMA

TRINITY WESTERN UNIVERSITY — Drama. Subject to budgetary approval, a tenure track position is available in the Drama Department beginning August, 1997. The position is for a Designer/Technical Director and requires teaching, design, and technical theatre responsibilities. An MFA in Theatrical Design with professional experience is preferred. Also desirable is past experience with Christian professional and university theatre organizations such as the CITA Networking Conference, the North American Theatre Alliance, or the CISA-CSC Conference (Canada). Trinity Western University is a Christian liberal arts university, affiliated with the Evangelical Free Church of Canada. Candidates must be able to support the university's Statement of Faith and Community Standards. C.V.'s and letters of reference should be addressed to: Dr. Philip Wiebe, Assistant Dean, Faculty of Arts and Religious Studies, Trinity Western University, 7600 Glover Road, Langley, B.C., V2Y 1Y1; (604) 888-7511 ext. 2334; Fax: (604) 888-5336; email: pwiebe@twu.ca. In accordance with Canadian immigration regulations, this advertisement is directed to the first instance to Canadian citizens or permanent residents.

ECONOMICS

NISSIPING UNIVERSITY invites applications for a tenure track position at the Assistant Professor level in Economics, beginning July 1, 1997. Salary range: \$46,589. Position is subject to final budgetary approval. A PhD is required. We are seeking candidates with demonstrated excellence in undergraduate teaching and an established research record. Teaching areas include introductory economics, macroeconomics, statistics, and economic development. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Nipissing University is committed to the principle of employment equity. Letters of application with curriculum vitae, graduate level transcripts and three letters of reference should be sent by March 15, 1997 to: Dr. Ted Chase, Dean of Arts and Science, Nipissing University, 100 Odoon Drive, Box 502, North Bay, Ontario, Canada P1B 8L7.

EDUCATION

ST. FRANCIS XAVIER UNIVERSITY — The Education Department, St. Francis Xavier University, invites applications for several tenure track positions to commence July 1997. These positions are due to expansion in both our undergraduate and graduate programs. St. Francis Xavier University offers a two year B.Ed. program with elementary and secondary education streams, and a provincial responsibility for M.A. in Education and Physical Education. St. FX also has province-wide responsibility for the M.Ed. in Educational Administration, and offers the M.Ed. in Curriculum and Instruction. Candidates should have a completed or nearly completed doctorate and several years of successful public school teaching experience. Faculty with primary research and teaching interests in one of the following areas are invited to apply: 1) Language Arts Education; Secondary; 2) Mathematics Education; Elementary and Secondary; 3) Physical Education; Elementary and Secondary; 4) Educational Foundations: Race Relations, African Canadian Issues, and/or Cultural Studies; 5) Educational Administration. Applicants should also possess additional teaching experience in one of the following areas: Arts Education; Educational Technology; General Curriculum; Diverse Cultures; or English as a Second Language. Appointments may be made at any rank. Candidates should send a letter of application and curriculum vitae, and arrange for three letters of reference to be forwarded to: Dr. J. H. O'Neil, Director of Education, St. Francis Xavier University, Antigonish, N.S. B2G 2W5. For further information concerning these positions, please contact Dr. O'Neil at 902-687-2214. Applications will be accepted until March 15, 1997. These positions are subject to budgetary approval. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. St. Francis Xavier University is an equal opportunity employer.

ENGINEERING

CONCORDIA UNIVERSITY — The Department of Mechanical Engineering at Concordia University is seeking applications for a full-time tenure track faculty position at the Assistant or Associate Professor level starting June 1997. The Department offers B. Eng., M. Eng., M.A.Sc., and Ph.D. programs and has a well established and well-funded faculty research activity. The Department also has three strong research centers with focus on Industrial Control, Vehicle Engineering and Composites and a strong research laboratory in the area of Fluid Dynamics. Candidates should have a Bachelor's and a Ph.D. degree in Mechanical Engineering with a strong background in thermodynamics, intelligent manufacturing and control with experience in design and development of computer control as applied to these disciplines. Industrial hands-on experience is definitely an asset. The candidate should have a proven record of excellence in teaching and research. The candidate should demonstrate capabilities in teaching courses in all or a good combination of the following: industrial electronics and microprocessors, advanced control system design of mechanical systems and industrial processes, and computer integrated manufacturing. The candidate should be able to conduct independent scholarly research and attract external funding. Eligibility for certification as a Professional Engineer in Quebec or in another Canadian province is essential. Knowledge of French would be an asset. Applications, including detailed curriculum vitae and names of at least three referees, should be sent to: Dr. S.V. Hsu, Chair, Department of Mechanical Engineering, Concordia University, 1455 de Maisonneuve

LAKEHEAD UNIVERSITY

DEAN OF ENGINEERING

Lakehead University is seeking applications and nominations for the position of Dean of the Faculty of Engineering. Located at the head of the Great Lakes, Lakehead University is a dynamic university offering a variety of programs to approximately 6,000 full-time students.

The Faculty of Engineering offers a unique combination of Engineering Technology Diploma and Post-Diploma Degree Programs in Chemical, Civil, Electrical and Mechanical Engineering as well as an interdisciplinary Master's Degree program in Control Engineering. All of these programs are accredited with a total enrolment of 500 students and a complement of 28 full-time faculty members. In addition, the Faculty offers a pre-engineering Native Access Program.

The candidate shall have undergraduate and earned doctoral degrees in Engineering, be registered or eligible for registration with Professional Engineers of Ontario and be qualified for appointment to one of the four departments. The successful candidate shall possess a demonstrated record of excellence in teaching and peer-reviewed research, provide intellectual and administrative leadership, and lead the Faculty in long-term planning of academic and research programs.

Reporting to the Vice-President (Academic), the Dean is responsible for the planning, management and administration of the Faculty and will serve as its spokesperson both inside and outside the University.

The appointment will be effective July 1, 1997 for a term of five years, subject to renewal. Applications should be accompanied by a detailed curriculum vitae and the names and addresses of at least three referees. Letters of nomination should include biographical details of the person nominated. Applications and nominations should be submitted to:

Dr. John Whitfield
Vice-President (Academic)
Lakehead University
955 Oliver Road
Thunder Bay, Ontario, P7B 5E1

In accordance with Canadian Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. Lakehead University is committed to employment equity and encourages applications from women, members of visible minorities, aboriginal peoples, and persons with disabilities.



Chrysler Canada/NSERC Industrial Research Chairs in Alternate Fuels

The University of Windsor, with support from Chrysler Canada and the Natural Sciences and Engineering Research Council of Canada (NSERC), has recently established an Industrial Research Chair in alternate fuels in the Department of Mechanical and Materials Engineering. We invite applications for this permanent position, which is expected to be filled at the full professor level.

Financial support for the research program including support for graduate students, post doctoral fellows, has been provided by NSERC, Imperial Oil and Chrysler Canada for an initial 5-year period, with the possibility of renewal of funding for a further 5-years. The chair will have access to facilities available at the University of Windsor/Chrysler Canada Automotive R & D Center, Imperial Oil, and the University of Windsor, and will be eligible to seek additional funding.

The Chair will engage in analytical, numerical and experimental research to improve the efficiency, level of output, durability, exhaust emissions and safety of automotive engine systems and devices of both conventional and non-conventional design. Research on alternate fuels, including natural gas, propane, methanol, ethanol, and future reformulated gasoline-based motor fuel products is of particular interest. Lubrication, internal combustion, computational fluid dynamics, heat transfer and numerical modeling are also research topics of interest.

Candidates will be expected to have an established record of research and industrial experience. He/she must have a Ph.D. in a relevant engineering field, a strong commitment to research and teaching, and be eligible for Professional Engineering registration in Ontario.

To ensure consideration, applications should be received by April 15, 1997 in anticipation of the position being filled by July 1, 1997. The search will remain open until the position is filled. Candidates should send their curriculum vitae and the names and addresses of three referees to: Dr. D.O. Northwood, Head, Dept. of Mechanical & Materials Engineering, University of Windsor, 401 Sunset Ave., Essex Hall 224A, Windsor, Ontario N9B 3P4. Tel: (519) 253-4232, ext 2616/Fax: (519) 973-7007/E-mail: mats@uwindsor.ca.

The University of Windsor is committed to equity and diversity in the workplace and welcomes applications from aboriginal peoples, persons with disabilities and members of visible minorities. Applications from women are particularly encouraged. This advertisement is directed to both Canadian and international candidates.

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1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 2679, 26

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associate professor level, with teaching and research interests in any two of the following areas: (i) information organization, (ii) classification & indexing, (iii) bibliographic control, (iv) information environment, (v) information needs & use, (vi) user behaviour, (vii) organizational management, rank dependent on qualifications. PhD expected, demonstrated excellence in teaching and research, appropriate for level. Salary competitive. Start date July 1, 1997 or by arrangement. Send resume and the names of three referees to Dr. Benoit K. Macleod, Director, School of Library and Information Studies, Faculty of Management, Dalhousie University, Halifax, NS, Canada B3H 3J5. Further information about the School is available at: <http://www.mgmt.dal.ca/sis/>, in accordance with immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Dalhousie University is an Equal Opportunity/Affirmative Action Employer. The University encourages applications from qualified women, aboriginal peoples, racially visible minorities, and persons with disabilities. Closing date for applications: March 1, 1997.

MANAGEMENT

MCGILL UNIVERSITY - Visiting Position(s) in Operations. The Faculty of Management at McGill University invites applications for a one year non-tenure track visiting position in Operations Management, which begins in September 1997. This is a sabbatical replacement position. It could be split into two half-visit

positions, if necessary. We seek individuals with a strong record in research and also experience in teaching, preferably the following courses: Analysis of Manufacturing Systems, Total Quality Management, Management of Manufacturing Technology, Operations Management. The Faculty of Management has over 60 full-time faculty and offers B.Com., M.B.A., and PhD degrees. There are 1500 undergraduate, 400 M.A., and 45 PhD students. We are in the process of building a joint graduate program in Manufacturing Management with the Faculty of Engineering at McGill. The Faculty of Management has close ties with the ORT and GERAD research centres, and this position, especially if split into two, could be used to complement a sabbatical. McGill has a very strong research tradition and a commitment to excellence in teaching. Salary is

competitive. Apply in writing or by email to: Professor Jean-Louis Goffin, Faculty of Management, McGill University, 1205 Sherbrooke St. West, Montreal, Quebec, Canada H3A 1G5. Goffin@management.mcgill.ca, <http://www.management.mcgill.ca/>. In accordance with Canadian immigration requirements, priority shall be given to Canadian citizens and permanent residents of Canada.

MATHEMATICS

UNIVERSITY OF ST. JEROME'S COLLEGE at the University of Waterloo. The Department of Mathematics at the University of St. Jerome's College invites applications for a five-year definite term contract faculty position at the rank of Assistant Professor starting September 1, 1997. This position is under review for conversion to continuing contract. The Department is interested in candidates in any area of mathematics but especially those whose research interests are in the areas of combinatorics, cryptography, optimization or statistics. The successful candidate must have a PhD, demonstrated excellence in teaching, and proven ability or potential for research. Duties will include teaching at the undergraduate level, undergraduate advising service within the College and within the University of Waterloo, and research. The present floor for the Assistant Professor level at the University of Waterloo is \$38,332. The University of St. Jerome's College is a liberal arts, Roman Catholic institution federated with the University of Waterloo. Applicants should send their curriculum vitae to Dr. G.A. Struthers, Chair, Department of Mathematics, University of St. Jerome's College, Waterloo, Ontario, Canada, N2L 3G3. They should also arrange for three letters of reference to be sent to the above address. At least two of the three reference letters should comment on the candidate's teaching. Applications and letters of reference must be received by March 7, 1997. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of St. Jerome's College encourages applications from all qualified individuals, including women, members of visible minorities, native people and persons with disabilities. This appointment is subject to the availability of funds.

MATHEMATICS & STATISTICS

ACADIA UNIVERSITY - Department of Mathematics and Statistics. Applications are invited for a 36-month replacement appointment in the Department of Mathematics and Statistics at the rank of Assistant Professor (up to grid step 4), starting July 1, 1997. Acadia University is an institution with a proud emphasis on undergraduate teaching. Under the Acadia Advantage Program, an academic initiative which integrates the use of notebook computers into the undergraduate curriculum - all first year students entering the University in 1997 will be equipped with laptop computers. In addition to its service teaching, the Department of Mathematics and Statistics provides a range of courses for its major and honours students. Approximately half the mathematics undergraduate students are women, talent programs in mathematics with business and mathematics with computer science are active, and a co-op program is beginning. Qualifications: The candidate should have completed a PhD, and be engaged in research in an area of applied mathematics. A genuine commitment to undergraduate teaching and an ongoing research program are required. The ability to act as a mentor to women students will be an asset for this position. Operations research, applied combinatorics, and other areas of application outside the physical sciences are of particular interest. Applicants should send a curriculum vitae referring to position #209068, and arrange for three letters of reference to be sent to: Dr. J. Masaro, Chair, Search Committee, Department of Mathematics and Statistics, Acadia University, Wolfville, Nova Scotia, B0P 1X0 CANADA; Fax: (902) 555-1074. Applications will be considered until the position is filled. In accordance with Canadian immigration requirements, the advertisement is directed to Canadian citizens and permanent residents. Acadia University is committed to employment equity. Although the position has received budgetary approval,



FACULTY OF EDUCATION Tenure Track Positions Available

The Faculty of Education at the University of British Columbia invites application for tenure track positions in the areas listed below. The appointments are effective July 01, 1997, and are subject to final budgetary approval.

The Faculty offers programs leading to PhD, Ed.D., M.A. and M.Ed. degrees, the Diploma in Education and the B.Ed. degree with a recommendation for teacher certification. All applicants should have a doctoral degree, evidence of research competence, a well-defined research program and teaching experience.

Applications, addressed to the appropriate Department Head or Dean, should include a c.v., names, addresses and telephone/FAX numbers of three referees, a statement of research interests and one published article (if available).

Department of Counselling Psychology (Dr. Richard Young, Head)

School Counselling, Assistant Professor. All applicants should have ability to teach in one other program in the Counselling Psychology Department (preferably family counselling and/or in the teacher education program (preferably communication skills in education); and be eligible to be registered as a psychologist in British Columbia. Experience as a school counsellor is an asset. Responsibilities will include teaching school counselling and related counselling courses at the graduate level, supervision of clinical and practicum courses and student research at the master's and doctoral levels. The successful applicant will be expected to maintain an ongoing program of research and scholarly activities, and to have involvement in the undergraduate teacher education program.

Department of Curriculum Studies (Dr. David Robitaille, Head)

Business Education, Assistant Professor. Programs and courses within the Department of Curriculum Studies cover all of the school curriculum areas with the exception of languages, and department members and students work in a collaborative, multi-disciplinary environment. Applicants for this position should have relevant school experience in business education or related fields. Areas of particular interest include the implications of technological change for business education, and critical analysis of the social and technical relations of work and the workplace. Responsibilities will include teaching courses at the undergraduate and graduate levels, supervision of graduate students and student teachers, and maintaining an active program of research and publication.

Department of Educational Psychology & Special Education (Dr. Patricia Arlin, Head)

Research Methodology, Assistant Professor. Duties will include graduate teaching and research responsibilities in measurement, evaluation and research methodology. The successful candidate is expected to have a well-defined research program, evidence of research competence and teaching in one of the remaining program areas in the Department (human learning, development and instruction; special education; or school psychology). The successful candidate is expected to have a well-defined research program and evidence of research competence.

Department of Educational Studies - 2 Positions (Dr. Patricia Vertinsky, Head)

Adult Education, Assistant Professor. The Department seeks applicants with research and teaching interests in adult education whose work will complement existing expertise and perspectives in the Department. The program areas of adult education, higher education, and educational administration and the educational disciplines of sociology/anthropology, history, and philosophy are housed in Educational Studies. The preferred candidate will demonstrate a clear commitment to the field and to research that addresses current and emerging social, cultural, technological or economic issues with particular relevance to adult learning.

Comparative/International Education, Assistant Professor. The successful applicant will be able to support graduate programs with a focus upon comparative and international education. The preferred candidate should be committed to studies of educational systems and politics with special emphasis on global problems. Ideally, s/he should be multilingual and have international research experience.

Department of Language Education (Dr. Marion Crowhurst, Head)

Language Arts, Assistant Professor. The Department houses the areas of English Education, ESL, Teacher Librarianship, Reading Education, and Modern Languages Education. All applicants should have personal and/or professional experience in multi-lingual, multi-cultural settings as well as the ability to teach English Language Arts curriculum courses at the elementary/middle school level, plus research interests in one or more of the following areas: literacy; literature; modern languages; language and technology; teacher librarianship. Duties may include teaching at both undergraduate and graduate levels, supervision of student teachers, and participation in scholarly activity and publication.

Faculty of Education (Dr. Nancy Sheehan, Dean)

Teacher Education, Assistant Professor. The successful candidate will be expected to teach courses at both the pre-service and graduate level on topics such as the supervision of instruction and research issues in the field of teacher education; work with teachers and graduate students on K-12 curriculum topics; supervise graduate students; and develop a research program which focuses on problems in the field of teacher education. The Departmental home of the candidate will depend on his/her substantive research background. There is an opportunity to have an association with the Centre for the Study of Teacher Education.

Appointment may be considered at a higher rank for a woman with exceptional qualifications.

The University of British Columbia hires on the basis of merit and welcomes all qualified applicants, especially women, aboriginal people, visible minorities and persons with disabilities. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents.

The closing date for all applications is March 31, 1997. Positions will remain open until filled.

Faculty of Education
The University of British Columbia
2125 Main Mall
Vancouver, B.C. V6T 1Z4



University
of
Lethbridge

4401
University
Drive
Lethbridge,
Alberta
Canada

T1K 3M4

FACULTY OF MANAGEMENT has probationary (tenure-track) positions open for ASSISTANT PROFESSORS in

Accounting (auditing)
Business Ethics/Public Administration
Finance, Marketing
Aboriginal Management
Organization Behavior
Strategic Management/Business Policy
beginning 1 July 1997

Applicants must have an earned doctorate in their specializations or be in the final stages of completing the dissertation.

The University serves 5,000 students and the Faculty of Management has a total of 42 faculty members and approximately 275 graduates each year. Lethbridge is a community of 65,000 with excellent schools and recreational facilities, and is located 120 miles south of Calgary and 70 miles from Waterton Lakes National Park in Canada's Rocky Mountains.

Fax or mail letter of application accompanied by a curriculum vitae, three letters of reference, published research papers or work-in-progress papers, and evidence of teaching effectiveness to:

Dr. George Lerner, Dean, Faculty of Management
The University of Lethbridge
Fax: (403) 329-2038 Phone: (403) 329-2633

The University encourages women and men who have a demonstrated potential for excellence in teaching, research and scholarship to apply for these positions.

Appointments are subject to budgetary approvals.

FACULTY POSITION IN DEVELOPMENTAL PLANT BIOLOGY

The University of Calgary

The Department of Biological Sciences at The University of Calgary invites applications for a tenure-track faculty position as Assistant Professor (salary range \$40,238 to \$57,266) in any aspect of Developmental Plant Biology or Plant Morphogenesis. This position is available July 1, 1997, and is open to individuals using molecular, biochemical and/or cellular approaches to study an important aspect of plant growth, development or morphogenesis.

Selection criteria for candidates will focus on their demonstrated ability to conduct high quality research, and potential to establish an active, conceptually motivated and externally-funded research program, rather than on the specific field of study. The successful candidate will be expected, however, to teach introductory plant biology courses and senior level courses in plant physiology, development, and morphogenesis, as well as to teach in departmental core courses.

Required qualifications for this position are a PhD in an appropriate field, at least two years of postdoctoral experience, record of productive, high quality research, and a commitment to excellence in teaching at both the undergraduate and graduate levels.

A complete application package should include a curriculum vitae including e-mail address, a concise outline of research directions and goals, copies of three representative publications, and a statement of teaching interests and philosophy. Candidates should also arrange to have three letters of reference sent to the address below. The closing date for receipt of applications and reference letters is March 31, 1997.

In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Calgary is committed to Employment Equity. Application packages should be sent to the following address:

Dr. A. P. Russell, Head
Department of Biological Sciences
The University of Calgary, 2500 University Drive N.W.
Calgary, Alberta, Canada T2N 1N4
Facsimile: (403) 289-9311



www.ucalgary.ca

ANNONCES CLASSÉES

Acadia University reserves the right not to fill positions or to fill positions at a level different from the advertised level or term.

MEMORIAL UNIVERSITY OF NEWFOUNDLAND
— Head, Department of Mathematics and Statistics. Applications and nominations are invited for the position of Head, Department of Mathematics and Statistics. The Headship is for a 3-year renewable term, and includes a tenure appointment at the rank of Associate or Full Professor, with fully competitive salary and start-up funds. Memorial University is the largest university in Atlantic Canada, with 15,000 full-time undergraduate and graduate students, a well-equipped research-active faculty of Science, and professional schools in Medicine, Engineering and Business. It is located in a modern city and 200,000 residents in one of the most scenic and historic parts of Canada with spectacular coastline, picturesque villages and abundant wildlife minutes away. A curriculum vitae and the names of at least three references should be sent before April 15, 1997, to: Dr. Peter Tremaine, Chair, Search Committee for Head of Mathematics & Statistics, c/o Dean of Science, Memorial University of Newfoundland, St. John's, NF A1B 3X9, Telephone: (709) 737-8154 / Fax: (709) 737-3316. In accordance with Canadian Immigration requirements, this advertisement is directed, in the first instance, to Canadian citizens and permanent residents of Canada. Memorial University is committed to employment equity.

NATIVE STUDIES

TRENT UNIVERSITY — The Department of Native Studies invites applications for a tenure track position at the Assistant Professor level to commence July 1, 1997. An appointment can be made at a higher level if a suitable candidate is found. This appointment is subject to budgetary approval by the university. The Department of Native Studies is a multi-disciplinary academic program. We welcome candidates in any area of expertise in Native Studies, though we are particularly seeking candidates with a background and teaching experience in any one of the following areas: indigenous knowledge and philosophy; environmental studies; politics, education, or health studies. Knowledge of an Aboriginal language would be an asset. Candidates should have a PhD but those with an ABD will be considered. The successful candidate will be expected to teach undergraduate courses and to participate in graduate seminars for students in the Aboriginal Studies cluster of the Front Centre for Canadian Heritage and Development Studies. Applications, including a curriculum vitae and three letters of reference should be sent to: Professor David Newhouse, Chair, Department of Native Studies, Trent University, Peterborough, Ontario, K9J 7B8. The closing date for applications is March 15, 1997. Trent University is an employment equity employer, and especially invites applications from women, aboriginal persons, visible minorities and disabled persons. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada. Aboriginal people are particularly invited to apply.

NURSING

ST. FRANCIS XAVIER UNIVERSITY — Bachelor of Science (Nursing) Program. Applications are invited for probationary tenure-track and limited term positions beginning September, 1997. Salary and rank will be commensurate with qualifications and experience. St. Francis Xavier University offers a four-year, integrated, undergraduate

B.Sc.N. program: a part-time, post-diploma baccalaureate program in distance education; and an innovative certificate program in continuing care which focuses on community based practice via distance education for Post RN students. Initial teaching responsibilities will be with the development of the program. Opportunity is also available for teaching in the distance education program. Minimum academic preparation and qualifications include a Master's degree in Nursing, a doctorate in nursing, teaching experience at the undergraduate level, a strong practice focus in community and mental health, family nursing or adult and child nursing, evidence of research and scholarly productivity, and eligibility for registration with the Registered Nurses Association of Ontario. The applications deadline is February 28, 1997. Applicants please submit a cover letter, a curriculum vitae, a copy of current registration, and the names of three references, including most recent employer, to: Dr. Angela Gilis, Chair, Department of Nursing, St. Francis Xavier University, Box 5000, Antigonish, Nova Scotia, B9G 2W5. Fax: (902) 607-1289. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. St. Francis Xavier University is committed to employment equity.

PATHOLOGY

UNIVERSITY OF BRITISH COLUMBIA — The Department of Pathology and Laboratory Medicine, University of British Columbia and St. Paul's Hospital invite applications for a full-time grant tenure track position at the rank of Assistant Professor in laboratory medicine or related discipline (or an M.D. with extensive research experience). The successful candidate will establish a highly competitive independent research program, preferably in the areas of molecular and/or cellular biology of lipoprotein metabolism and/or atherosclerosis, which will be closely tied to existing research groups of the Heart Centre at St. Paul's Hospital. Duties include teaching of undergraduate and graduate students, implementing the introduction of new methods and technologies into clinical service laboratory and developing, in collaboration with other staff, appropriate quality control protocols. The anticipated start date of this position is July 1, 1997. Salary will be commensurate with qualifications and experience. Applicants should send their curriculum vitae along with the names and addresses of three references by February 28, 1997, to: Dr. Bruce McManus, Professor and Head, Department of Pathology & Laboratory Medicine, University of British Columbia, 2211 Westbrook Mall, Vancouver, British Columbia, Canada V6T 2B5. The University of British Columbia welcomes all qualified applicants, especially women, aboriginal people, visible minorities, and persons with disabilities. In accordance with Canadian Immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada.

PHARMACOLOGY

DALHOUSIE UNIVERSITY — Department of Pharmacology, Molecular Pharmacology. The Department of Pharmacology is seeking a faculty member (PhD/M.D., PhD) at the assistant professor level. We are looking for someone with 2-5 years of postdoctoral experience and interests in molecular pharmacology and the application of molecular biology to pharmacology and therapeutics. The Department has strengths in neuroscience, cardiovascular pharmacology and drug

metabolism/cancer research. This position is a tenure-track appointment but the successful applicant will be expected to apply for salary support from appropriate granting agencies, including the Medical Research Council of Canada. The level of appointment and salary will depend on experience. Please send a curriculum vitae, a statement of research interests, 3 recent reprints and the names and addresses of 3 referees to: Dr. H.A. Robertson, Head, Department of Pharmacology, Faculty of Medicine, Dalhousie University, Halifax, Nova Scotia, Canada B3H 4H2; Fax: 902-494-1388; email: H.A.Robertson@dal.ca. Information about the position can be found at: <http://dal.ca/~pharmacology.htm>. In accordance with Canadian Government policy, this advertisement is directed towards Canadian citizens and landed immigrants. Dalhousie University is an Employment Equity/Affirmative Action Employer. The University encourages applications from qualified Women, Aboriginal Peoples, Racial Minorities and Persons with Disabilities.

PHYSICAL & HEALTH EDUCATION

QUEEN'S UNIVERSITY — School of Physical and Health Education. Faculty position in Social/Cultural aspects of Exercise and Sport. The School of Physical and Health Education at Queen's University in Kingston is seeking applications for a three-year renewable tenure track position (subject to budgetary approval) at the rank of assistant professor (salary to reflect qualifications and experience). The appointment will commence July 1, 1997 and negotiations will begin. The successful candidate will hold a PhD specializing in socio-cultural aspects

of sport leisure or exercise with a strong theoretical background in one of the cognate disciplines: sociology, political studies, cultural studies, history, philosophy, women's studies, policy studies, recreation or leisure studies. The School maintains a balanced undergraduate program between the Arts and the Sciences. Courses currently offered, at the introductory and senior seminar levels, in the undergraduate area are: Social Dimensions of Physical Activity, Sport and Society; Physical Activity and Physical Activity; Comparative Programs in Sport and Physical Activity; The Political Economy of Canadian Sport and Sport and Public Policy. The School also offers a M.A. degree in the socio-cultural area. Recent research initiatives include high performance, sport and public policy, globalization and sport, and the media, sports administration and gender issues. The successful candidate will be expected to teach courses in both the undergraduate and graduate levels. The successful candidate must also show evidence of strong research training and the ability to conduct independent and collaborative research within an interdisciplinary team. It is also expected that the successful candidate will develop higher order research areas and contribute to the collaborative research activities of either the Centre for Sport and Leisure Studies or the Fitness and Lifestyle Centre. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens or permanent residents. Queen's University has an employment-equity program, welcomes diversity in the workplace and encourages applications from two positions at the level of Assistant Professor in the fields of cardiovascular physiology and endocrinology. Letters of application, together with a curriculum vitae and names of three referees should be submitted by March 1, 1997. Dr. Ioan M. Stevenson, Director, School of Physical & Health Education, Queen's University, Kingston, Ontario, K7L 3N6, Telephone: (613) 545-2666; Fax: (613) 545-2009.

PHYSICS

THE UNIVERSITY OF LEDBRIDGE — The Department of Physics at the University of Lethbridge invites applications for a postdoctoral or research associate position to participate in definitive work on the role of chaos in artificial neural networks. Candidates with backgrounds in related disciplines are encouraged to apply. The position is for one year with the possibility of extension depending on performance. Screening of applications will begin immediately and will continue until an appointment has been made. In accordance with Canadian Immigration Regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada. Interested individuals should send a curriculum vitae and the names of three references to: Professor M. K. Ali, Department of Physics, University of Lethbridge, Lethbridge, Alberta, Canada T1C 3M4 (e-mail: Ali@uleth.ca; Fax: (403) 328-2057).

PHYSIOLOGY

THE UNIVERSITY OF ALBERTA invites applications from highly qualified individuals for two positions at the level of Assistant Professor in the fields of cardiovascular physiology and endocrinology. The salary range is \$39,230 - \$55,286. These positions will be funded through internal agencies for an initial period of five years, but the incumbent will enjoy the privileges of the University Academic rank of Assistant Professor. The granting of these awards is by competition and is made on the basis of excellence, and applicants will need an academic record commensurate with the expectations of these agencies. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. If suitable Canadian citizens and permanent residents cannot be found, other individuals will be considered. Applications, including a curriculum vitae, a statement of research interests and objectives, and the names of three referees, should be sent to: Dr. E.J. Sanderson, Professor and Chair, Department of Physiology, University of Alberta, Edmonton, Alberta, Canada T6G 2H9. Closing date is April 1, 1997. The University of Alberta is committed to the principle of equity in employment. As an employer we welcome diversity in the workplace and encourage applications from all qualified women and men, including Aboriginal peoples, persons with disabilities, and members of visible minorities.

POLITICAL SCIENCE

THE UNIVERSITY OF NEW BRUNSWICK, Saint John Campus, Department of History and Politics invites applications for a tenure-track position in Political Science. The appointment will commence July 1, 1997, subject to budgetary approval. Candidates should have a doctorate. ABDs will be considered, but only

Senior Academic Positions

The University of Northern British Columbia is a new Canadian university which opened in 1994. UNBC is in its third year of operation with approximately 2,000 undergraduate and graduate students in 40 academic programs. We have a regional mandate to serve the northern two thirds of the Province, with regional offices in Prince Rupert, Fort St. John and Omineca, and a main campus located in Prince George (population 75,000). We offer an unbeatable combination... a strong mandate for growth... a modern and comprehensive campus... and a wonderful setting in the heart of B.C.



The University of Northern British Columbia has just completed a strategic planning process - "Planning for Growth". This plan will direct the future of UNBC for the next five years. This strategic plan has resulted in the creation of three new senior academic positions: Associate Vice President of Research and Dean of Graduate Studies; Dean of the College of Arts, Social and Health Sciences; and Dean of the College of Science and Management. Nominations and applications for these three positions are currently being accepted.

Associate Vice President of Research and Dean of Graduate Studies

The Associate Vice President of Research and Dean of Graduate Studies will provide leadership for the development and implementation of policies and programs related to research, industrial liaison and technology transfer. UNBC has a dynamic and aggressive research profile for a new institution. We are looking for leadership to foster and further develop our research initiatives, especially in the areas of relevance to northern British Columbia. Reporting to the Vice-President Academic, the Associate Vice President of Research and Dean of Graduate Studies will work closely with the President, Vice-President Academic, Deans and faculty to determine and lead the university's research priorities into the 21st century. The successful candidate will have a demonstrated ability to work effectively with a wide variety of senior university managers.

UNBC currently has fourteen graduate programs in a number of Arts, Social Sciences and Professional fields, including a PhD in Natural Resources and Environmental Studies. The Associate Vice President of Research and Dean of Graduate Studies will work closely with the Vice-President Academic and the Deans to strengthen current graduate offerings, to strengthen further complementarity in research, research institutes and graduate programs, and to review and develop graduate studies policy.

The successful candidate will preferably be a senior academic administrator with a PhD. Qualifications include either tenure as a full professor in an academic discipline or equivalent experience and stature in the private or public sector. Comparable academic qualifications and experience should include research, grant or contract experience in industrial, private or public sector research institutes, including extensive work as a principal investigator. As well, considerable experience with granting agencies, industrial research and technology transfer is required. Academic administrative experience in increasingly responsible positions is preferred.

Academic Deans

UNBC invites applications and nominations for the position of Academic Deans for two newly structured Colleges.

Dean of the College of Arts, Social and Health Sciences

The College of Arts, Social and Health Sciences includes the Faculty of Arts and Social Sciences and the Faculty of Health and Human Sciences. Programs at both the undergraduate and graduate level within these faculties include: Anthropology (BA); Economics (BA); English (BA proposed MA in Culture, Literature and Technology); First Nations Studies (BA and MA); Gender Studies (MA); History (BA and MA); International Studies (BA and MA); Northern Studies (BA to be developed); Political Science (BA and MA); Women's Studies (BA); Education (MEd); Community Health (MSc); Nursing (BSc); Psychology (BSc, MSc, proposed PhD); Social Work (BSW and MSW).

The Deans of these two Colleges will be senior academics with PhDs and will be tenurable in one of the disciplines within the respective College. Candidates will have records of significant scholarly achievement, demonstrated academic leadership ability and a commitment to the maintenance of the quality of both graduate and undergraduate programs. The candidates will also have strong administrative, budgeting, management and human resource skills. UNBC is an institution with a strong commitment to interdisciplinary academic programs and interdisciplinary research. The successful candidate will show evidence of the background and leadership skills in interdisciplinary work necessary to strengthen the teaching and research agenda already established. Successful candidates should be appointable to the rank of Professor.

Dean of the College of Science and Management

The College of Science and Management includes the Faculty of Science, the Faculty of Management and the Faculty of Natural Resources and Environmental Studies. Programs at both the undergraduate and graduate level within these faculties include: Biology (BSc, MSc); Business Administration (B.Com with five different majors within the degree); Chemistry (BSc); Computer Science (BSc); Environmental Studies (BA, BSc and MSc); Forestry (BSc, Natural Resources Management); Geography (BA, BSc); Math (BSc); Physics (BSc); Resource Recreation/Tourism (BA).

Priority will be given to applications received before March 31, 1997. Letters of application, accompanied by a curriculum vitae and the names of at least three references should be sent to: Dr. Deborah Poff, Vice President Academic, University of Northern British Columbia, 3333 University Way, Prince George, BC V2N 4Z9. Fax (250) 960-5791. Inquiries may be made to: dpoff@unbc.edu

In accordance with Canadian Immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Northern British Columbia is committed to employment equity and encourages applications from women, aboriginal peoples, persons with disabilities and members of visible minorities.

Queen's University at Kingston

Faculty of Education

The Faculty of Education, Queen's University, invites applications for tenure-track positions in the following areas, to be filled over the next two years. The positions, subject to budgetary approval, normally will be at the rank of Assistant Professor, and will begin 1 July 1997 or 1 July 1998.

The positions are in the curriculum areas of:

- Language and Literacy
- Mathematics and Technology
- Science and Society
- Counselling and Career Guidance
- Cultural Studies
- Cognitive Studies
- Elementary Curriculum
- Social and Environmental Studies

While the applicant may have had specialized experience within a curriculum area at one level of education (i.e. elementary or secondary) it is desirable that she or he have sufficient knowledge to provide leadership in program development at all levels.

Responsibilities include: teaching and curriculum area leadership in the undergraduate, graduate and continuing education programs of the Faculty; conducting research and disseminating findings; supervising pre-service and graduate students; and providing service within the university and educational communities.

Requirements: completed doctorate in Education or related field; research experience with peer-reviewed publications; successful teaching experience and knowledge of the Canadian education system. Experience in schools would be an asset.

In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Queen's University has an employment equity program, welcomes diversity in the workplace and encourages applications from all qualified candidates, including women, aboriginal peoples, people with disabilities, and visible minorities.

Appointments are subject to final budgetary approval.

Applicants should forward a letter of application, a curriculum vitae, one sample of recent professional/scholarly work, and the names and addresses of at least three persons to act as referees by 15 March 1997 to: Dean Rene Upitis, Faculty of Education, Queen's University, Kingston, Ontario K7L 3N6. PHONE: (613) 545-6210; FAX: (613) 545-6307.



CAUT BULLETIN ACPPU 19 FEBRUARY 1997 FÉVRIER

Differentiated Roles A Bug's Eye View of the University

BILL BRUNEAU

A COUPLE OF YEARS AGO, A UBC DEAN CIRCULATED A document called *Differentiated Roles for Faculty*. Few were surprised, as administrators across Canada have been talking about differentiation since the 1960s as a way to encourage "research-intensiveness."

What is differentiation? At UBC, it meant that "each faculty member will have an apportionment of academic responsibilities (a teaching-enriched [e.g. teaching 75 per cent/scholarly activity 25 per cent]; scholarly-activity-enriched [e.g. teaching 25 per cent/scholarly activity 75 per cent]; or balanced academic workload). The apportionment will be determined by the Head or Dean in consultation with the faculty member and will take into consideration the overall teaching/scholarly activity balance in the Department/Faculty....Yearly performance evaluations will be based on the balance agreed upon by faculty member and Dean."

A committee would develop "evaluation criteria that relate to success in teaching and learning." Promotion would be open "to those who make outstanding contributions to teaching or scholarship...commensurate with their agreed allocation of duties."

There is, of course, some differentiation in any university department. Since research and teaching are so closely tied, teaching may sometimes be a primary source of new ideas in our careers, only to become less paramount at other times, as we turn to the laboratory or the archives to do our academic work.

Still, the differentiation model won't go away. Some think that if ∞ is good for Mother Nature, it must be good for us, too. They point to ants, bees, and termites — all highly "social" insects whose activities are extremely differentiated. It's only a step from the bee hierarchy and the anthill, they say, to the university.



It is however more than just a step from one to the other. They are a universe apart. The mechanisms that drive bees and ants and termites may interest us, but as models for human relations they are socially impossible and morally wrong.

Like so many administrative innovations we are asked to embrace, the pedigree of differentiation is doubtful. Besides, there are practical reasons why we should think twice about differentiated staffing.

- How many collective agreements contain detailed provisions regarding the definition of differentiated staffing given earlier — and will differentiation undermine those agreements?

- In universities all academic appointees teach and do research. It would be inconsistent to appoint people who will do little but teach quantities of undergraduates.

- Differentiation assumes professors could be evaluated on teaching more than on research (publications and grants), or on research more than teaching — then, after some years, to change the balance of teaching and research. Unfortunately, it may not always be possible to move from the teaching category to the research category, or vice versa.

- Supporters of differentiated staffing claim this innovation shows they "take teaching seriously." But collective agreements already permit and invite administration and boards to take teaching seriously.

- For years, administrations have claimed to take seriously teaching and research. In practice, they often give an advantage to "research." If 75 per cent of one's merit will be "driven by one's performance as a teacher or as a researcher," one must measure that performance with a precision not yet achieved. Is this just a way of introducing highly mathematized performance indicators into the evaluation of professors?

- Faculty members routinely shift the balance between teaching and research as they move through their career and life cycles. Why impose formal structures on people and their careers to regulate these?

- Differentiation might allow an attack on discovery-based research. Outsiders wanting the university to do research-for-hire may not be committed to a university-wide balance between teaching and research.

- Proponents of differentiation say apportionment of teaching and research responsibilities "will take into consideration the overall teaching/scholarly activity balance in the department/faculty." Does this mean I won't be allowed to become a research concentrator if everyone else in the department has previously chosen to be a research concentrator?

University teachers have tried for years to make a practical and positive difference in research and teaching. Differentiated staffing isn't likely to be one of those ways. ■

La dotation différenciée entre la recherche et l'enseignement Est-ce une différence positive et pratique?

IL Y A QUELQUES ANNÉES, UN DOYEN DE L'UNIVERSITÉ DE LA COLOMBIE-BRITANNIQUE A distribué un document intitulé *Differentiated Roles for Faculty*. D'aucuns en ont été surpris puisque, depuis les années 1960, des administrateurs d'un océan à l'autre parlent de différenciation pour encourager les professeurs à faire plus de recherche.

Que signifie *différenciation*? À l'Université de la Colombie-Britannique, il s'agit de la répartition des responsabilités universitaires d'un professeur, caractérisée soit par une dominante en enseignement (par exemple 75 p. 100 d'enseignement et 25 p. 100 de recherche), ou par une dominante en recherche (par exemple 75 p. 100 de recherche et 25 p. 100 d'enseignement), ou par une tâche équilibrée. Le chef du département ou le doyen de la faculté déterminerait, de concert avec le professeur, la répartition de ses responsabilités et tiendrait compte de l'équilibre global de l'enseignement et de la recherche au sein du département ou de la faculté. L'évaluation annuelle du rendement se fonderait sur l'équilibre convenu entre le professeur et le doyen.

Un comité établissant des critères d'évaluation qui seraient liés au succès de l'enseignement et de l'apprentissage. Les promotions seraient offertes aux personnes qui contribueraient de manière remarquable à l'enseignement ou à la recherche, en proportion de la répartition convenue de leurs tâches.

Bien entendu, il existe une certaine différenciation dans tout département d'université. Puisque que la recherche et l'enseignement sont si intimement liés, le dernier peut parfois être une source primaire d'idées novatrices dans notre carrière et prendre moins d'importance à d'autres moments alors que nous nous tournons vers le laboratoire ou les archives pour accomplir notre travail universitaire.

Néanmoins, le modèle de la différenciation ne disparaîtra pas. Certains estiment que si une chose est bonne pour la

Nature, elle l'est aussi pour nous. Ils citent alors en exemple les fourmis, les abeilles et les termites, qui sont tous des insectes très « sociaux » et dont les activités sont extrêmement différenciées. Selon eux, seulement un pas sépare l'université de la hiérarchie des abeilles et de la fourmière.

Il y a bien plus qu'un pas qui nous sépare cependant : il y a un univers. Les mécanismes qui animent les abeilles, les fourmis et les termites peuvent nous intéresser. Par contre, ils sont socialement impossibles et moralement faux pour servir de modèles aux rapports humains.

Comme tant d'innovations administratives que nous devons accepter, le pedigree de la différenciation est discutable. De plus, des raisons pratiques nous forcent à réfléchir sérieusement à la dotation en personnel différenciée.

- Combien de conventions collectives prévoient des dispositions détaillées ressemblant à la définition donnée précédemment de la notion de dotation en personnel différenciée. Est-ce que cette différenciation amoindrit ces conventions collectives?

- Tous les universitaires à l'emploi d'universités enseignent et font de la recherche. Ce serait donc illogique de nommer des personnes qui ne feraient qu'enseigner à des étudiants du 1^{er} cycle.

- Avec la différenciation, on présume que les professeurs pourraient être évalués selon qu'ils enseignent plus qu'ils ne font de la recherche (d'après leurs publications et leurs subventions) ou selon qu'ils font plus de la recherche qu'ils n'enseignent. Après quelques années, l'équilibre entre l'enseignement et la recherche serait modifié. Malheureusement, il n'est peut-être pas toujours possible de passer de la catégorie de l'enseignement à la catégorie de la recherche, ou vice versa.

- Les tenants de la dotation différenciée soutiennent que cette innovation prouve qu'ils prennent l'enseignement au

sérieux. Les conventions collectives, toutefois, permettent déjà à l'administration et au conseil d'administration, et les invite même, à prendre l'enseignement au sérieux.

- Depuis des années, les administrations universitaires prétendent qu'elles prennent au sérieux l'enseignement et la recherche. En pratique, cependant, elles privilégient souvent la « recherche ». Si 75 p. 100 du mérite d'une personne repose sur son rendement comme enseignant ou comme chercheur, on doit alors mesurer ce rendement avec une précision qui n'est pas encore atteinte. Est-ce donc là une façon d'introduire des indicateurs de rendement hautement mathématisés dans l'évaluation des professeurs?

- Les professeurs modifient naturellement l'équilibre entre l'enseignement et la recherche à mesure qu'ils progressent dans leur carrière et les cycles de leur vie. Pourquoi leur imposer, à eux et à leur carrière, des structures formelles auxquelles ils seraient assujettis?

- La différenciation donnera peut-être lieu à une charge contre la recherche fondée sur la découverte. Les entreprises qui veulent que l'université fasse de la recherche intéressée n'auront peut-être pas à cœur de conserver l'équilibre entre l'enseignement et la recherche à la grandeur de l'université.

- Selon les tenants de la différenciation, la répartition des responsabilités de l'enseignement et de la recherche tiendra compte de l'équilibre global entre l'enseignement et la recherche au département et à la faculté. Est-ce que cela signifie que je ne pourrai pas me concentrer sur la recherche si d'autres collègues de mon département ont déjà choisi de le faire?

Depuis des années, les professeurs d'université tentent d'établir une différence positive et pratique entre la recherche et l'enseignement. La dotation différenciée ne risque pas de figurer parmi ces méthodes. ■

INCOME TAX GUIDE

Supplement to the CAUT Bulletin—Vol. 44, No. 2—February 1997

PREFACE NOTES

(1) ALL REFERENCES ARE TO THE INCOME TAX ACT EXCEPT as where otherwise noted. In the Guide, he/she refers to the taxpayer unless otherwise specified.

(2) Interpretation Bulletins (which are not technically binding on the government but which will probably be followed by it) as issued by the Department of National Revenue, Taxation, will be referred to by the Department's issue number, i.e., IT-221R and Quebec Interpretation Bulletins will also be referred to by the Department's issue number, e.g., "IMP80-1".

(3) Because the Income Tax Act is a legal instrument, the results of cases tried before the various Canadian courts provide the final interpretation. For this reason we have included cases which we believe are relevant to situations faced by our readers.

There continue to be many cases, not always easy to reconcile with each other, concerning payments to employees to compensate for increased housing costs upon transfer to a new city. In *Peter Mikkelsen* the Tax Court considered a transferred employee who received a mortgage interest subsidy when he moved, under an arrangement which would cease when he either quit the company or moved back. It was held that the partial interest payments by the employer were only meant to return the taxpayer to the same economic position he enjoyed before the transfer, so were not taxable payments. The same reasoning was applied in *Enrique Hordale*, which considered a plan which compensated the transferred employee for extra interest costs associated with the extra mortgage debt incurred to buy a new home of comparable quality. The plan conferred no economic benefit, did not increase the taxpayer's net worth, and hence was not a taxable benefit.

(4) Because the Province of Quebec levies its own personal income tax the figures in French quotation marks "« »" refer to the corresponding sections of the Taxation Act of the Province of Quebec. For constitutional reasons, there is no withholding tax levied by the Province of Quebec on the rental or other income of non-residents, hence there are no corresponding sections in the Taxation Act of the Province of Quebec.

(5) There is no treaty that binds the Province of Quebec with a foreign country. However, section 488 of the Quebec Taxation Act and Regulation 488R1 made rherunder give effect in Quebec to the principles embodied in the treaties that Canada has signed. Consequently, income of non-residents exempted under a Canadian treaty will not be subject to Quebec income taxes.

(6) Deductible Dependents—The law allows single parents supporting a child under 18 (or physically or mentally infirm) to claim a credit equivalent to that available to a taxpayer supporting a dependent spouse. This was challenged in the 1992 *Mercier* case under the Charter of Rights and Freedoms on the grounds that the 18-year age limit is discriminatory. The challenge succeeded, which apparently allows a taxpayer now to deduct a child living at home even after the child has turned 18. This case has been appealed and in December 1994, was adjourned until further notice. Single parents who could claim the deduction under this expanded definition should consider asking Revenue Canada to reassess past years' returns. Under the governments' "Fairness Package," tax years as far back as 1985 can be amended. A similar issue was considered in *Lafrenière* (1996), in which the Tax Court denied the taxpayer a deduction for child support payments in respect of his 23-year old daughter, on the grounds that while such payments are deductible if the child is still in the custody or care of the former spouse, in this case the child was living on her own, attending university in a different city, and so the former spouse no longer exercised a duty of care deriving from her custody rights which could justify a deduction.

(7) There has been a major restructuring of programmes directed to families with children. After 1992, the Family Allowance System and the refundable and non-refundable tax credits for eligible children was eliminated and replaced with a non-taxable monthly child care benefit payable to eligible parents. The annual benefit varies by family size and family income as follows:

Family Income	One Child	Two Children	Three Children
\$ 0	\$ 1,020	\$ 2,040	\$ 3,135
\$ 10,000	\$ 1,520	\$ 2,540	\$ 3,635
\$ 20,000	\$ 1,520	\$ 2,540	\$ 3,635
\$ 30,000	\$ 918	\$ 1,836	\$ 2,931
\$ 40,000	\$ 668	\$ 1,336	\$ 2,431
\$ 50,000	\$ 418	\$ 836	\$ 1,931
\$ 60,000	\$ 168	\$ 336	\$ 1,431
\$ 75,000	—	—	\$ 681

In Quebec the amounts are different, pursuant to an agreement between the federal and Quebec governments whereby the Quebec government determines the family allocation

according to the number and ages of the children. For the first eligible child, the basic amount is \$869; for the second eligible child, the basic amount is \$1000 and, for the third and all subsequent eligible children, the basic amount is \$1597. An additional amount of \$103 is also given for every child of 12 years old and over. Quebec also has its own Family Allowance System. These allowances are non-taxable.

(8) During 1994, the Federal Court of Appeal struck down the requirement that divorced custodial parents must pay tax on child support payments received from the ex-spouse, in the *Thibodeau* decision. The decision was based on a conclusion that Mme. Thibodeau was a victim of discrimination based on family status: she must pay tax as a custodial parent, while other custodians (eg. non-parental guardians with custody such as a grandmother) need not pay tax on receipts from the natural parents. The federal government appealed this decision in 1995, and the Supreme Court of Canada ruled that the Charter of Rights and Freedoms had no application, and therefore child support payments from one spouse must be included in the income of the recipient parent. However, the federal government responded with new rules which as of 1997 will see child support payments neither deductible to the payor nor taxable to the payee. The new rules only apply to agreements or orders made after April 30, 1997, but they will also apply to variations of existing orders made after that date, or in cases where both parties elect to make them apply. The new rules also apply only to child support, not to support for the former spouse, if payments are less than the full required amount it will be denied that child support (non-deductible) is paid out before spousal support (deductible), and in the event an order does not distinguish between them, it will be deemed to be for child support. In the Province of Quebec, the same rules will apply.

(9) Fairness Package—Bill C-18 was enacted on December 17, 1991. This bill contained amendments to various administrative provisions of the Income Tax Act. Under this federal legislation individuals can now request refunds, or request revisions to their 1985 and subsequent tax returns in certain situations which might have otherwise been unavailable. There is also some relief in the areas of interest and penalties, and late-filed, revoked or amended elections. Also, the appeal procedure is relaxed to give an individual one year from the filing deadline to file a Notice of Objection, which can be in the form of a letter to the local Chief of Appeals instead of a prescribed form.

(10) For those taxpayers who pay by instalments, a new system has been implemented effective September 1994. Beginning with the instalment due September 1994, taxpayers with income on which tax is not deducted at source and which attracts at least \$2,000 (\$1200 for Quebec residents) of tax in the year, must pay tax instalments on that income. This affects taxpayers who in 1994 and either 1993 or 1992 had taxes payable at least \$2,000 (\$1200 for Quebec residents) higher than the total of tax deducted at source plus refundable tax credits.

(11) Employees in receipt of severance or retirement packages have been able to roll an amount into an RRSP, in addition to normal contribution limits. The 1995 budget changed these rules, such that the amount available to be rolled into an RRSP is restricted to \$2,000 for each year of service before 1996, plus \$1,500 for each pre-1989 year for which pension benefits did not vest.

(12) The federal government has introduced provisions which will require, beginning with the 1996 tax year, that taxpayers file with their tax returns a summary of all foreign-held assets with a total cost of over \$100,000. There are several exclusions such as personal-use assets (eg. a foreign condo held only for personal use), active business assets, and the foreign component of RRSPs, RRRFs and RPPs, but including eg. foreign bank accounts, offshore mutual funds and offshore brokers' accounts. Persons who have transferred or loaned property to a non-resident trust will generally have to file an annual return in respect of the trust. Penalties for failure to file Form T1135 will begin at \$500 per month to 24 months, and thereafter 10% of the total cost of the assets for each year of non-compliance.

New regulations will also impose new requirements on taxpayers giving up Canadian residency after 1995. With the exception of personal-use property (cars, furniture, etc.) valued under \$10,000 in total, emigrants must declare on a prescribed form filed with the tax return for the departure year all assets left in Canada. In addition, new rules for emigrants leaving after October 1, 1996 extend the scope of the rules which operate to trigger capital gains upon departure, which have accumulated on assets held in Canada but not yet sold. These "deemed dispositions" will now cover essentially all assets owned by the emigrant which have appreciated in value except for Canadian real estate, Canadian business property, and a few financial assets such as pension rights and stock options. The emigrant will have a choice of paying the capital gains tax triggered at exit, or posting acceptable security with Revenue Canada until the property is sold later.

(13) Moving expenses are deductible from income earned from business or employment provided the taxpayer moves to a new work location, and the move results in the taxpayer living at least 40km closer to the workplace than previously. Revenue

Canada had adopted a strict "as the crow flies" test in determining what constitutes 40km, but in 1995 the Federal Court of Appeal said in *Giannakopoulos* that this was contrary to practical experience, and allowed 40km defined as the shortest normal route between two points. This gives greater scope to taxpayers, and some taxpayers may want to consider re-filing for previous years in light of this interpretation. In 1996 the issue was re-visited in *Michael P. Higgins*, whose moving expenses were disallowed because although his new home was 42km closer to his work site by road, it was only 15-20km closer by ferry (although it was admitted the ferry was not always reliable depending on the weather).

(14) Revenue Canada is promoting "voluntary disclosure" by taxpayers who have unpaid tax. As long as it is the taxpayer and not Revenue Canada who initiates the process a taxpayer can pay up with interest but no penalties, by first giving a broad outline of the disclosure to a local Revenue Canada official, then following up with details upon request. A further incentive to be forthcoming about past unpaid tax is that there is no limitation period binding Revenue for unfilled returns or false or misleading information. The 1995 budget added yet another reason, by raising the penalty interest on unpaid taxes by another two percent, to four percent plus the prescribed rate.

(15) It is important to note a useful planning point available upon the death of a taxpayer. RRSP contributions are allowed up to 60 days after the year of death, in line with contribution deadlines for all other taxpayers, thus giving executors more time to take advantage of this provision.

(16) As of January 1, 1993 "spouse" includes any opposite sex partner with whom a taxpayer co-habits for at least 12 months, or who is a parent of a child of whom the taxpayer is a parent. The common-law "marriage" is deemed to continue until severed by a bona fide separation of at least 90 days. The purpose of the changes is to reflect the changes in Canadian society with respect to taxpayers' legal marital status. This will help co-habiting couples who until now were denied spousal RRSP contributions. However, these changes will penalize couples who have been claiming child tax credits, equivalent-to-married amounts, GST credits and child care expenses in situations which would have been disallowed had they been deemed married. In 1995 a legal challenge under s.15(1) of the Charter of Rights and Freedoms was launched by the Canadian Union of Public Employees (CUPE) in the Ontario Court (general division) to expand the definition of "spouse" in the Income Tax Act to include same-sex partners. The immediate issue is whether a registered pension plan which so defines "spouse" can be de-registered by Revenue Canada. CUPE lost its application, and has appealed to the Ontario Court of Appeal.

(17) For tax years beginning in 1995, the 1995 budget enacted significant changes in respect of fiscal years for the self-employed and for unincorporated businesses. These changes affect any business begun in or before 1995. See the description of these changes infra in the section "Business Income."

(18) During late 1996 the federal government introduced legislation which will harmonize GST and provincial sales taxes in the provinces of Newfoundland, Nova Scotia and New Brunswick. At the time of writing, all details of the new system have not yet been finalized.

(19) Italicized portions indicate changes from the 1995 Guide.

DISTINCTION BETWEEN BUSINESS AND EMPLOYMENT INCOME

THE INCOME TAX ACT CONTAINS NO STATUTORY DEFINITION of 'income' although Section 3 «28» does list the basic rules for computing the amount of a taxpayer's income for a taxation year. The Act distinguishes the various sources of income. The most important distinction for the majority of university teachers is that applied to income from an office or employment in contrast to income from a business or profession.

The distinction between an employee and a self-employed individual is a question of fact. The tests developed by the courts to determine the nature of the relationship are:

(1) control test—the degree of control over not only what is to be done but how it is to be done, though in the case of professionals or the highly skilled, control over how work is performed is difficult, and therefore this test is in itself inconclusive;

(2) integration or organization test—looks to whether the individual is part and parcel of an organization such that his/her work forms an integral part of its over-all business;

(3) economic reality test—an individual is less likely to be an employee if he bears risk of loss or has a chance of profit;

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(4) specific result test — an individual who is engaged to ensure his/her services are generally at his/her employer's disposal is more likely an employee than one who is engaged to ensure completion of specific work. Based on these four tests, the court then looks at the overall picture to determine if the person is an employee or independent contractor.

Employment income is the teacher's salary or other remuneration received for the performance of duties arising from his/her 'contract of service' as set out in sections 5 and 6 «32-33», «36-46». Section 8 «59-79» describes the expenditures which may or may not be deducted from employment income and are specifically limited to those enumerated in this section. (Subsection 8 (2) «59»).

Business income (Section 9 «80-82») includes all remuneration received by a teacher for professional services rendered under a 'contract for services'.

A professor may find it advantageous to consider the distinction between these two sources of income, as described below, because of the significant differences in the deductions which are allowable therefrom. In the case of income from an office or employment, only a restricted list of statutory deductions is permitted, whereas the recipient of business income may generally deduct any reasonable expenses, other than payments on account of capital, which were incurred for the purpose of earning the income. Amortization of capital costs is usually deductible against business income in the form of capital cost allowances (depreciation), as provided by the Act.

In the 1991 *Barr* case, heard in Federal Tax Court, the taxpayer, a business professor, contracted with a foreign university to teach a course and he called the fees earned and expenses incurred those of his/her consulting business. In deciding that he was actually an employee and had entered into a contract of service rather than a contract for services (self-employed), the court noted that the most cogent evidence was the employment contract itself, and noted that the letter of appointment from the university was to the taxpayer personally not to the business.

In *Martinez* (1995), a professional engineer was held to be an independent contractor, not an employee of Z CO, because he worked on a month-to-month term, reported weekly to Z on his progress but designed and oversaw the work after Z defined what it needed, provided his own tools and — unlike the other engineers at Z — was not provided a company car. Conversely, in *Korpan* (1995) the deciding factor in classifying the taxpayer as an employee was that he bore no risk of financial loss. In *Grant Dorosh* (1996), the taxpayer did home inspections for a company which in turn was hired in by insurance companies for inspections. The taxpayer decided what houses he would agree to inspect, determined when he would do the inspection, worked without supervision, and invoiced and was paid on a per visit basis. On all the facts, he was determined to be an independent contractor.

EMPLOYMENT INCOME

A TEACHER'S SALARY RECEIVED AS RECOMPENSE FOR TEACHING and administrative duties is normally classified as income from employment. To this must be added fringe benefits which represent additional or supplemental remuneration for employment. Fringe benefits are generally non-cash emoluments.

Interpretation Bulletin IT-470R enumerates the various common types of fringe benefits and indicates whether or not the value thereof should be included in the employee's income.

FRINGE BENEFITS INCLUDED IN INCOME

Examples of fringe benefits which must be included in income are as follows:

- (1) premiums paid by a university to or on behalf of an employee for provincial hospitalization or medical care insurance plans except for the mandatory portion which the employer is to contribute under the plan;
- (2) allowances for personal or living expenses received from his/her employer;
- (3) the value of the benefit received through an employee's personal use of an automobile owned or leased by his/her employer. The automobile standby charge is 2% of the original cost per month in the case of employer owned automobiles, and 2/3 of the annual lease costs in the case of employer leased automobiles. Some adjustment may be allowed if the personal use is less than 12,000 kilometres per annum, and the business use is greater than 90%. The personal portion of operating costs is a separately calculated benefit, based on the personal kilometres driven multiplied by 13 cents per kilometre.
- (4) wage loss benefits received out of a sickness or disability insurance plan maintained by the university. Benefits received from such a plan will not be included in income as long as your employer has not made any contributions to the plan, however small. (Consult IT-428 for further details);
- (5) premiums paid by the university for group life insurance.

(6) imputed interest on interest-free and low-interest loans made by an employer to an employee in certain circumstances. If an employee moves to a new house at least 40 kilometres closer to his/her new location, the benefit may be reduced. For

a five-year period, the abatement will be equivalent to the amount that would have corresponded to this benefit if the loan had been a \$25,000 no-interest loan still outstanding for a five-year period from the date the loan was extended;

(7) remission or waiver of tuition fees provided by an educational institution to its staff members (unless the course was undertaken by the staff member for the benefit of the employer) or their spouse and children;

(8) termination payments and amounts received as damages for wrongful dismissal are fully taxable in the year the amount is received. However, a portion thereof may be transferred by way of a lump-sum payment to an RRSP or a Registered Pension Plan (RPP) as follows: (a) \$2,000 for each year up to and including 1995 that an individual was employed by the employer or a related party; plus (b) \$1,500 for each year of service prior to 1989 that the employer's contribution to an RPP had not vested at the time of retirement. These transfers must be made either in the year the payment is received or within 60 days after the end of the year.

(9) Free parking provided by the employer may be regarded as a taxable benefit, although this issue is unclear.

FRINGE BENEFITS EXCLUDED FROM INCOME

Examples of fringe benefits which need not be included in income are as follows:

- (1) transportation to the job in cases where employers find it expedient to provide vehicles for transporting their employees from pick-up points to the location of employment at which, for security or other reasons, public and private vehicles are not welcome or practical;
- (2) an employer's cost of providing recreational facilities for employees' use without charge or for a nominal fee if such services are non-discriminatory;
- (3) an employer's contributions to a group private supplementary health services plan, (including dental services) for employees as well as the value of benefits flowing from the plans; Quebec considers these contributions as a taxable benefit. But this benefit can be claimed as a medical expense.
- (4) moving expenses paid or reimbursed to an employee under certain prescribed circumstances;
- (5) a reimbursement of the costs of attending a convention where an employer requires an employee to attend in the line of duty associated with his/her employment;
- (6) the employer's contributions to a wage loss replacement plan for employees. Receipts from such a plan are exempt where the plan was funded completely by the employee. There are in addition exemptions for payments from plans which existed in 1971 and for events causing illness or disability which occurred before 1974.

(7) transportation passes except for airline passes if the employee travels on a space-confirmed basis and is paying less than half the economy fare for the flight in question;

(8) certain consulting services which, generally, are in the areas of health, termination, or retirement.

DEDUCTIONS AVAILABLE TO EMPLOYEES

Section 8 «59-79» specifies the deductions which are permitted from employment income. Subsection 8(2) «59» contains the general limitation that, except as permitted by section 8, no other deductions are allowable.

Allowable deductions from employment income include the following:

- (1) legal expenses—an employee may deduct legal expenses incurred in collecting salary from an employer or former employer. (Paragraph 8 (1) (b) «77»).
- (2) teacher's exchange fund—a single amount in respect of all employments of the taxpayer as a teacher, not exceeding \$250 paid by him/her in the year to a fund established by the Canadian Education Association for the benefit of teachers from Commonwealth countries present in Canada under a teachers' exchange arrangement. (Paragraph 8 (1) (d) «79»).
- (3) travelling expenses—incurred by an employee: (a) who is ordinarily required to carry on the duties of his employment away from his/her employer's place of business or in different places; and, (b) who has a contractual obligation to pay travelling expenses in the performance of his/her duties and for which he is not reimbursed by a travel allowance. The employee must include form T2200 «TP64-3» signed by the employer with his/her return.

Relevant situations might arise where a teacher participates in an exchange programme or is required to commute between two campuses of the same university or employer at his/her own expense (Paragraph 8 (1) (h) «63»). Expenses incurred for travelling from home to the place of employment are not deductible.

If the use of an automobile is involved, interest and capital cost allowances (depreciation) may be included in the

travelling expense. These expenses are subject to a limit of \$300 per month for interest and a maximum capital cost of \$24,000. (Paragraph 8 (1) (i) «64») (IT-272R) (See "Automobile Expenses"). The deductibility of automobile lease payments is limited to \$650 per month; GST and QST input tax credits are similarly restricted.

Employees may be eligible for a rebate of GST and QST paid for these expenses. To claim this rebate, the taxpayer must complete form GST370, (VD-358 for Quebec QST) "Employee and Partner GST Rebate," and attach it to his/her return.

(4) dues and other expenses of performing duties — (a) dues for membership in professional societies are not deductible from employment income unless the payment of the dues is necessary to maintain a professional status recognized by statute. If membership is a necessary expense of earning employment income the dues will be an allowable deduction therefrom. (Subparagraph 8 (1) (i) «68a») — (b) faculty association fees qualify as union dues and are deductible from employment income. (Subparagraph 8 (1) (iv) «68b») *Beginning in 1997, in Quebec, professional and union dues deductions will be transferred to non-refundable tax credits.* — (c) office rent, salary to an assistant or substitute, or cost of supplies if required to be paid by the employee by his/her contract of employment. (Paragraph 8 (1) (i); subparagraphs (ii) and (iii) «78»).

(5) contributions to a registered pension plan (RPP) of amounts permitted under the terms of the registration of the plan. It should be noted that, for defined benefit plans only, contributions in respect of pre-1990 years of past service during which the taxpayer was not a contributor to a pension plan, may be deducted up to a maximum of \$3,500 each year. For years of pre-1990 service during which the employee was a contributor, the \$3,500 is reduced by any contributions made in the current year to his/her registered pension plan. For example, in addition to his/her 1996 RRSP limit, an employee in 1996 may contribute up to \$3,500 in respect of a pre-1990 year of service in which the employee had made no contribution to a defined benefit plan. This additional contribution limit relates only to defined benefit registered pension plans, not to money purchase plans or RRSAs. Undeducted past service contributions carry forward indefinitely, so that if you are already making \$3,500 per year of current service contributions, you will not begin to deduct your past service contributions until you retire, and then you can deduct them at \$3,500 per eligible year (see "Pension Reform"). In Quebec, the maximum is \$5,500 instead of \$3,500.

Supplemental plan arrangements for members at their allowable pension contribution limits have been established at some universities. These plans have special conditions attached to them and outline detailed procedures for the administration of such funds. Specific information about them ought to be obtained from those universities which have implemented such arrangements.

(6) moving expenses are deductible only from the income of the new job and where the taxpayer has moved at least 40 kilometres closer to the new job location. (Until 1995 the 40km distance had to be measured in a straight line, but the *Giannakopoulos* decision in the Federal Court of Appeal changed the test to 40km by the shortest normal route. However, the 1996 decision in *Gail Lagan* concerned a taxpayer who had to travel by boat to her new city from her previous home on an island. Although the boat took a route which was more than 40km in travelling from the island to the mainland, this was deemed irrelevant in light of the fact the straight line between the two was less than 40km. See preface note 13.) Expenses may include travel, transportation and storage of household effects, temporary lodging and meals, cancellation of a lease or cost of selling the former residence, legal fees in connection with the purchase of a new residence and any taxes on the transfer or registration of title to the new residence if the taxpayer or his/her spouse has sold their old residence as a result of the move.

The 1996 *John Lachman* decision characterized GST paid on a new home as a moving expense. 62 (3) «350». There is a time limit of 15 days in respect of temporary lodging and meals. (See Rev. Can. Tax pamphlet "Moving Expenses," Special release IT 178R2, IIMP 347-1 and form TI-M).

If the moving expenses are greater than the income earned at the new location, in the year of the move, the excess may be carried forward and deducted from such income in the following year.

The general rule is that only moves within Canada qualify; however, there are certain exceptions for students. If you change residences to begin full-time attendance at an educational institution (whether or not it is in Canada), you may deduct expenses incurred in moving from your old to new residence (at least one of which must be in Canada), if it results in your living at least 40 kilometres closer to the new institution. Such expenses may be deducted only against award income such as scholarships, fellowships, research grants and similar awards and only to the extent that such income is reported on your income tax return. However, such income can include part-time income earned in the new city, even if the primary purpose of the move was for educational reasons. And if the student is married and the spouse takes up employment in the new centre, the spouse may claim costs of moving the family. Even if the taxpayer has too little income to need the moving deduction, he/she should still keep a careful record of the costs of moving since they reduce

net income or taxable income, and many provincial tax credits (and the child benefit payments) are calculated based on the net or taxable income.

Students who leave Canada to study or foreign students coming to Canada to study at post-secondary educational institutions are entitled to deduct moving expenses from scholarships, fellowships, research grants and similar award income.

If you return to Canada from attending a foreign institution as a full-time student in order to take up employment or to carry on business, you may not deduct the moving costs of returning to Canada.

Some taxpayers who are relocated are offered employment contracts which include lump-sum payments to compensate for higher housing costs in the new centre. An interesting case arose in 1993, when Revenue Canada tried to include such a payment in the taxpayer's income. The courts held the payment to be a non-taxable reimbursement, because it was clear he had to sell his/her home in a lower cost city and buy a comparable new house as a condition of receiving the money, and the contract also made it clear the payment was not compensation for services but reimbursement of increased expenses from which the taxpayer derived no profit: *Splane v. MNR*. However, it is important that the taxpayer receive the money as reimbursement for actual costs, and that this reimbursement be determined on a clearly quantifiable basis. In the 1994 case *Roland M. MacDonald* the taxpayer received a monthly allowance of \$700 to subsidize the higher housing costs he incurred upon transferring to Toronto from Regina. He relied on *Splane* but the Federal Court of Appeal found the \$700 to be a taxable allowance, not a subsidy, and held against the taxpayer. *Splane* was further restricted by the 1994 *Phillips* case, which distinguishes losses from selling an old home (e.g. loss arising on the sale because it has been sold on short notice in a flat market, or a loss caused by higher interest rates in the new centre due to the premature discharge of the old mortgage) from higher living/housing costs in the new centre. A compensation payment which is based on the quantifiable loss on sale is not taxable, but payments which amount to a subsidy of expenses incurred in buying a new house are treated differently.

The 1995 *Hoeftle* and *Dan Krall* decisions offer examples where courts allowed plans to be non-taxable because the subsidy was quantified. In each case, interest paid by an employer on the extra mortgage borne by the employee in a more expensive city to buy a house comparable to the one sold in the previous city was held not to be a taxable benefit. The courts held that the taxpayer's financial position was only maintained, not improved, since the equity in the house was unchanged. But in *David Knall*, a taxpayer who had no future with his company unless he accepted a transfer was granted similar terms and was held to have received a taxable benefit, on the basis that had he stayed he would have been unemployed, so moving did represent a real financial improvement.

This area is still being defined, and it is suggested that great care is required to identify and quantify the reimbursable loss, and to confirm that the payment does not represent an improvement in the taxpayer's financial position (see preface note 3). This logic was upheld by the Federal Court of Appeal in 1996 in discussing a Revenue Canada appeal from the *Hoeftle* decision.

(7) Child care expenses may normally be claimed only by the lower income spouse although the higher income spouse may be eligible under certain circumstances, the most usual of which occur where the lower income spouse is in full-time attendance at university or is physically or mentally incapacitated. The deduction is \$5,000 for each eligible child under 7 years of age at the end of the year; or who has a severe and prolonged physical or mental impairment. For children over 6 but under 16 (1995 and prior years — 14) at any time in the year the deduction is \$3,000 each. Costs of babysitting or day nursery services, lodging at a boarding school or camp qualify if they conform to the specified rules and are within the stated limits. The 1996 *Levine* decision also included a finder's fee for recruiting a nanny as a child care outlay. Frequently, such expenses are not available because the child is in school and no expense is incurred. However, summer camp costs up to \$150 per week are claimable for a child who is either under 7 years of age at the end of the year or is severely impaired; and \$90 per week in the case of children under 14. Attendance at hockey and similar schools also qualifies. Expenses may be incurred for the purpose of permitting the claimant to be employed, carry on a business or engage in research or similar work in respect of which the individual has received a grant. The 1995 *McLellan* decision also allowed a child care deduction during a period of doctor-ordered rest, required by the taxpayer so she could be able physically to return to work after a long illness.

In Quebec, since 1994, the child care expense deduction has been replaced with a refundable tax credit based on family income. This tax credit, whose rate varies from 75% to 26.4% of eligible expenses, is subject to net family income.

Expenses must be for care in Canada and are deductible only for the year in which they were incurred and paid. However, Canadians serving abroad in the armed forces, in aid programmes and at diplomatic posts are considered to be residents of Canada for tax purposes. (Subsection 250 (1)). These parents, and others who have been deemed by the Income Tax Act to be resident in Canada in the year in which child care expenses are incurred in foreign countries, are allowed to deduct child care expenses on the same basis as a taxpayer actually resident in Canada. A teacher on sabbatical in a foreign country, although probably still considered to be a resident of Canada, is not deemed to be a resident under

Subsection 250 (1) unless he/she fits one of the descriptions therein, and will be allowed to deduct child care expenses only if the expenses are incurred in Canada. (See "Residency" and see Revenue Canada Tax Pamphlet "Child Care Expenses").

In the important 1993 Supreme Court of Canada decision in *E.C. Symes*, the court ruled against her attempt to claim as a business expense the cost of the nanny she employed to care for her children while she ran her law practice. The court held that these were personal expenses not laid out to earn income and should be subject to the limits imposed on personal child care expenses. The 1996 budget has changed the rules such that, after 1996, anyone who pays child support will not also be eligible for the equivalent-to-married credit.

(8) Self-funded leave of absence — Regulation 6801, issued on February 4, 1988, exempts certain leave-of-absence arrangements from the salary deferral arrangement rules, as provided under paragraph (1) of the definition of the term in subsection 248(1) of the Act. The regulation basically provides that for an arrangement to qualify as an eligible leave of absence and not be regarded as a salary deferral arrangement it must be in writing and provide that: (a) no more than 33 1/3 per cent of the employee's salary may be deferred; (b) the purpose of the deferral must be to allow the employee to fund a leave of absence of not less than 6 months commencing no later than 6 years after date of deferral; (c) throughout the period of leave the employee does not receive salary from his/her employer directly or indirectly; (the employee may during the period continue to receive reasonable fringe benefits); and (d) the employee must return after the period of leave to his/her employer for a period of time not less than the leave period. Note that contributions to the plan should be held in trust for the employee, and interest on it is taxed to the employee in the year it is earned.

(9) Stock Savings Plan (SSP) (Quebec residents only) — An individual residing in Quebec on the last day of the taxation year may deduct from his/her taxable income, for the purposes of Quebec tax only, the cost of eligible stocks or convertible titles purchased during the year for a Stock Savings Plan (SSP). The allowable deduction will generally be the lesser of the cost of the stocks, the convertible titles or 10% of his/her earned income. A particularly interesting feature is the permanent tax savings if the stocks or titles are left at least two years in the Plan. Stocks or titles will be eligible if they meet certain criteria and are issued by eligible corporations. Stock certificates or titles must be sent directly to a broker and held by him/her for safekeeping. Certain stocks issued by a small corporation are eligible for a deduction equal to 100% of their purchase price. The convertible titles are eligible for a deduction equal to 50% of their purchase price if issued by a small corporation (less than \$250 million).

(10) Alimony and Maintenance Payments — Prior to 1993, alimony payments could be deducted if made pursuant to a court order or a written separation agreement, as long as they were paid on a periodic basis, but maintenance payments (to a separated spouse or ex-common-law spouse) had to be under court order. The new definition of "spouse" (see preface note 16) does away with this distinction and apparently common-law spouses no longer require court orders, only a written separation agreement. It appears that a pre-1993 breakdown of a common-law relationship severed without court order cannot be retroactively validated under the new rules, but if the same couple reunited after 1992 then split up they could fall under the new rules.

Amounts intended for a former spouse under the separation agreement or court order are deductible to the payor and taxable to the recipient, provided they satisfy all of the criteria required by the Income Tax Act. (See also preface note 8). If recipient spouses direct their alimony to a third party, they are still taxed as if they had received it. The key is who has the legal right to enforce payment, and if it is the recipient spouse, as in the 1995 *Arsenault* case, then even if she directed the paying spouse to send the money to the landlord, it is still the wife and not the landlord who could legally sue for non-payment, and hence the amount is taxable to her and deductible from the payor's income. The payments must be periodic; a lump-sum payment is disallowed unless it is a catch-up of overdue periodic payments. The *Macburnie* (1995) case emphasized the need to be clear whether a payment is capital or income in nature. The payer husband had accumulated arrears, and was released from them pursuant to a subsequent court order requiring a payment over to his ex-wife of \$27,500. Revenue Canada relied on earlier decisions which said that if payments were periodic and otherwise taxable to the payor, the fact they are not paid on time does not alter their character. When converted these late payments to a capital lump-sum was the subsequent court order under which the court said the payments were clearly made.

As of 1997, this whole area will be drastically changed, with agreements signed or amended after April 30, 1997 subject to new rules whereby child support payments are neither deductible to payors nor taxable to payees. (See preface note 8). Only in 1997 will it become clear how courts will amend agreements subject to re-negotiation at the request of custodial parents, who seek to take advantage of the new tax treatment of child support payments; how will courts accommodate the payor spouses whose tax deductibility has been removed?

Legal fees for divorce proceedings or to establish a right to alimony or maintenance are not deductible, but fees involved in suing a spouse to enforce a court order are. Costs of defending such an action, or of defending an action claiming increased maintenance, are non-deductible.

(11) Registered Retirement Savings Plan Contribution — Comments follow with respect to its application to 1991 and subsequent years. Allowable amounts reduce net income.

After 1990 the absolute dollar limits were increased as follows under pension reform: for 1991 to \$11,500; for 1992 and 1993 to \$12,500; for 1994 to \$13,500; for 1995 to \$14,500; and for 1996 to \$15,500. After 1990, the 20% limit was reduced to 18% of earned income. These limits are reduced by a "Pension Adjustment" for those who are members of a RPP. The adjustments are based on the prior year. Employers are required to report each individual's Pension Adjustment to Revenue Canada which then reports the RRSP limit to the taxpayer.

Beginning in 1991 the amount by which an individual's annual limit exceeds the amount actually contributed to an RRSP may be carried forward indefinitely to increase an individual's annual limit in the future. (See "Pension Reform").

It is worth mentioning that in addition to contributing to your own RRSP, you may also contribute to a plan in the name of your spouse, subject to the rule that contributions to your plan and the spousal plan combined are subject to your overall contribution limit. This may be advantageous if your spouse is in a lower tax bracket when funds are withdrawn. It must be noted that if you contribute to your spouse's RRSP, any withdrawals within two years of contribution are included in your income. (The time-limit starts from the year in which the contribution was made, not deducted, so if a taxpayer contributes to a spousal RRSP in February 1994 and deducts it from his/her 1993 income, he/she will be taxed on any withdrawals made before 1997.) Interest on funds borrowed to contribute to RPPs and RRSPs is not deductible.

If an individual has received a retaining allowance (which by definition includes a severance settlement), he/she may transfer a portion into his/her own RRSP subject to the limits mentioned in the "fringe benefits" section (see preface note 11).

A taxpayer is allowed to transfer funds on a tax-free basis from his/her RRSP to a RRSP for his/her spouse or former spouse from whom he/she is living apart where a court orders a division of the plan between spouses on or after the breakdown of the marriage.

Previously, your RRSP had to be collapsed before December 31 in the year you became 71 years of age. New rules introduced in 1996, however, have now reduced the period available for RRSP contributions, requiring that the last year for RRSP contributions be the year the taxpayer turns 69. Taxpayers born in 1926 or earlier are unaffected by the new rules; taxpayers born in 1927 have one additional contribution year by way of transition, and taxpayers born after 1927 are subject to the new rules.

You will have the choice of either withdrawing the funds and paying tax on them immediately, or converting your RRSP into one or any combination of:

- an annuity for life,
- an annuity for a fixed term, or
- a registered retirement income fund (RRIF), out of which payment will be made to you each year.

The 1996 budget changed the rules to disallow investment counsel fees, which affects the deductibility of various RRSP-related fees. The annual RRSP administration fee, also called trustee fee, which relates to the services provided by the RRSP/RRIF carrier rather than to the investments inside the plan, will not be taxable to the individual taxpayer if paid inside the plan, but no longer deductible for tax purposes if paid personally. Fees paid in respect of management of assets inside a plan — investment management fees — can be paid with funds inside a RRSP or RRIF with no tax consequences. But outside the plan, fees paid in connection with an RRSP which cannot be deducted as carrying charges may be treated as a deductible contribution that uses up contribution room. Fees in connection with RRIFs should always be paid inside the plan, to avoid the danger that such payments may be viewed as plan contributions, which are not allowed, and thus lead to their degradation.

The rules governing payouts from RRIFs changed effective the beginning of 1993. The new rules increase the proportion of total RRIF assets which must be paid out as RRIF income from age 71 to 77 (note that the new rules will lower the age 71 threshold to 69); beyond age 78, the minimum payout percentage under the new rules is lowered. RRIF's set up before 1993 can choose to keep the present (lower) payout percentages up to age 77. Thereafter, all RRIFs regardless of their year of creation are subject to the same percentage payout rules. The pre-1993 rules required that 100% of all assets be paid out by age 90. The new rules impose no time limits at all.

In addition to annuities or RRIFs, changes have been implemented to permit a taxpayer to delay buying an annuity until he/she turns 80, while allowing him/her to withdraw a portion of the principal annuity. These "life income funds" (LIFs) are designed as an alternative to life annuities, allowing the LIF holder to manage his/her money after it is transferred from an RRSP. All provinces except Prince Edward Island have passed legislation to implement LIFs, and PEI is moving toward implementation. The LIF must be registered with Revenue Canada in all provinces, and in Quebec also with Revenu Québec. In some provinces the spouse's written consent is required, particularly in provinces which require the spouse to waive his/her entitlement to a survivor benefit. Saskatchewan and Alberta are the two provinces which have also provided for locked-in retirement income funds (LIRFs).

Individuals are permitted to have more than one RRIF. It is permissible to withdraw any amount above the minimum presently prescribed in a year from a RRIF. Payments from a RRIF may start at any time after purchase, but no later than the year following the year of the establishment of the RRIF.

The 1996 budget also defined a new Seniors Benefit Program starting in 2001 which will replace the current OAS/GIS system as well as the age and pension income credits. Persons aged 60 or over at December 31, 1995 can opt for whichever system will be more beneficial to them. Other persons

will receive tax-free payments indexed to inflation which will be phased out as household income rises, reducing to nil for singles at roughly \$52,000 of income, and for couples at \$78,000.

(12) Home Office and Travel (T2200's, «TP64.3») — It is worth noting that a taxpayer may be deemed an employee, but if he/she is not provided with an office by the employer, and the employer so certifies on a form T2200 (Quebec, TP64.3), then a room set aside in the employee's house and used solely for the purpose of earning income can be claimed as a home office. The employee can deduct a proportionate part of the rent, or, if an owned home, he/she may deduct a reasonable proportion of maintenance costs (fuel, electricity, cleaning, minor repairs). The T2200 form is also used if the employee as a condition of the employment contract is required to travel (e.g. between several work sites) and is not reimbursed for travel costs. (See also "Automobile Expenses").

PENSION REFORM

The major aim of the pension rules in place since 1990 has been to increase the tax-assistance limits for all types of pension plans. In particular, there has been an attempt to integrate more closely the pension benefits received under an employer-sponsored plan and an individual's RRSP. To do this a Pension Adjustment calculation is prepared by the employer and indicated on the employee's T4. This pension adjustment is based either on total contributions (both employer and employee) in the case of a money purchase pension or on the level of the benefit for a defined benefit pension. The taxpayer receives with his/her notice of assessment, information indicating the amount of RRSP contribution room he or she has (i.e. how much the taxpayer can contribute to his/her RRSP). It is to be noted that even individuals in a defined benefit pension which provides the maximum benefit will no longer have \$1,000 of RRSP room (until 2003).

Also taxpayers will be able indefinitely to carry forward unused RRSP contribution room. This means that if an individual does not have the funds to place in an RRSP in a given year, he/she will not lose that tax-assistance as was the case under the previous system. On the other hand, the taxpayer can make a contribution in a year (subject to the limits) and not claim the deduction until a later year when, for example, his/her income is taxed at a higher rate. Another provision previously allowed an individual to contribute up to \$8,000 in excess of his/her limits, and while he/she did not get a tax deduction for the contribution, interest thereon accumulated tax-free. The \$8,000 overcontribution limit was reduced to \$2,000 by the 1995 budget beginning January 1, 1996. Individuals with excess contributions above \$2,000 must first apply contribution room, as it becomes available, against the excess contribution balance until it reduces to \$2,000. The \$2,000 remains as a lifetime overcontribution "cushion" for the taxpayer in the event that the calculations for the new rules governing integration of registered pension plan contributions and RRSPs result in the taxpayer exceeding his/her RRSP limits. Apart from the "cushion" the normal rules which impose a 1% per month penalty on excess contributions would apply, so careful use of the lifetime overcontribution "cushion" is recommended.

The maximum contribution limits were first revised in the February 1992 budget, then in 1995, and again in 1996, and are now as follows:

Year	RPP Money Purchase Limit	RRSP Limit
1990 (a)	\$ 3,500	\$ 7,500 (b)
1991	\$ 12,500	\$ 11,500 (c)
1992	\$ 12,500	\$ 12,500
1993	\$ 13,500	\$ 12,500
1994	\$ 14,500	\$ 13,500
1995	\$ 15,500	\$ 14,500
1996-2002	\$ 15,500	\$ 15,500
2003	\$ 14,500	\$ 13,500
2004	\$ 15,500	\$ 14,500
2005	indexed	\$ 15,500
2006	indexed	

(a) The dollar limits for 1990 were limited to 20% of earned income; thereafter the limit is 18% of earned income. Starting in 1990, earned income does not include pension income. However, beginning 1991, earned income includes disability benefits paid under CPP/QPP.

(b) This limit is reduced to \$3,500 minus employee pension contributions for those entitled to benefits under pension plans or Deferred Profit Sharing Plans (DPSP's), where a contribution was made in the year.

(c) The limit for 1991 and subsequent years is reduced by the amount of any PA (Pension Adjustment) for the preceding year. The carry forward of unused RRSP room to a subsequent year first applied in 1991.

The February 1995 budget indicated that consideration is being given to the concept of "pension adjustment reversals" (PAR's), which are designed to return contribution room to members of registered pension plans who have lost RRSP room due to pension adjustments based in part on employer pension benefits which for any number of reasons do not vest.

Apart from PAR's, such employees do not secure full benefits of the registered pension plan but never are able to make up the loss by contributing to a private RRSP.

RRSP holders are allowed to borrow tax-free up to \$20,000 of existing funds from their RRSP to buy a principal place of residence. Couples (including common-law spouses) can each withdraw up to \$20,000 for a jointly owned home, if it was not previously owned by either spouse. A taxpayer cannot put funds into his/her RRSP and then borrow them to put toward a house: the rules only allow a taxpayer to claim an RRSP deduction for contributions in excess of withdrawals under this plan.

This temporary programme was transformed into a permanent programme by the 1994 budget and allows first-time home buyers to use RRSP funds to buy a house after March 1, 1994, by tax-free withdrawals of up to \$20,000 to buy a house by October 1 of the calendar year following the year of withdrawal. A taxpayer is deemed a first-time buyer if neither the taxpayer nor his/her spouse has owned a principal residence for at least five calendar years preceding the date of withdrawal. The new rules require that, to be eligible for a deduction for income tax purposes, funds deposited in an RRSP need only remain in the RRSP for 90 days prior to withdrawal under the terms of the revised homebuyer's plan. Repayments of the withdrawn funds are to be in installments of up to 15 years, beginning the second calendar year following the calendar year of withdrawal. Repayments made in the first 60 days of a calendar year are allowed as repayments relating to the previous calendar year.

SCHOLARSHIPS AND GRANTS

SCHOLARSHIPS, FELLOWSHIPS, BURSARIES AND PRIZES

The Income Tax Act does not define the terms "fellowship," "bursary," "scholarship," "prize" and "research grant." However, Interpretation Bulletin IT-75R3 contains the Department's descriptions of these awards and its view of their treatment under the Act. The name applied to any specific grant may not be indicative of its true nature. For instance, in some circumstances an award bearing the title "fellowship" may be classified as a "research grant" for tax purposes. (IT-75R3, paragraph 10).

Paragraph 56 (1) (n) «312g» requires that the total of all amounts received during a year in respect of any or all of the above in excess of \$500 must be included in income. However, if the grantee spends the award money "in the production of a literary, dramatic, musical or artistic work," then in calculating the taxable amount, the grantee can deduct from the awards all outlays made to qualify for the award, up to the amount spent in the production. The eligible outlays do not include personal living expenses or reimbursed or tax-deductible amounts. Where a grantee receives payments of \$500 or more in two successive calendar years, the \$500 deduction may be claimed in each year resulting in a total deduction of \$1,000. It may, therefore, be advantageous to ask the granting agency to pay these awards over two or more calendar years. Teachers and students are reminded that in some situations both moving and child care expenses may be deducted from these types of grants. (Sections 62 and 63 «347-356»).

RESEARCH GRANTS AND EXPENSES

As mentioned above, the aggregate of the bursary type awards received in a year is eligible only for the \$500 deduction. (Paragraph 56 (1) (n) «312g») (IT-75R3, paragraph 1). In contrast, awards deemed to be research grants for tax purposes must be declared as income to the extent that they exceed allowable research expenses. (Paragraph 56 (1) (o) «312H») and the \$500 exemption is not applicable in this case. Personal or living expenses such as meals and lodging are normally not allowable, but may be deducted when they become part of travelling expenses incurred in carrying on research related work away from home.

Revenue Canada Taxation has now expressed its view of what can be considered a research grant. If the primary purpose of the grant is to enable the recipient to further his/her education/training, then the grant will be considered a fellowship and the expenses not deductible. If, on the other hand, the primary purpose of the grant is to enable the recipient to carry out research for the sake of a novel proposition, then it will be considered a research grant. IT-75R3 also states that where there are two purposes, as long as the primary purpose is for research (as explained above) then the grant will be treated as a research grant. Where it is difficult to establish a primary purpose, Revenue Canada, Taxation's policy will be to leave the determination of the primary purpose to the grantor — the university. In this regard, it is important to note that recently, Revenue Quebec reassessed certain recipients of university research grants from universities in Quebec, on the basis that they were in receipt of employment income notwithstanding that the funds were described as research grants. This logic is the basis of IT-75R3 paragraph 22 which says, "individuals (such as university faculty members) whose duties of employment include research responsibilities are not entitled to treat a portion of their regular salaries as a research grant when they engage in the type of research work ordinarily expected of them under their terms of employment." It appears the recipient must establish he does not normally engage in research of the type proposed, if he wishes to characterize the funds as a research grant rather than merely salary by another name.

Awards described as "fellowships" are taxed as fellowships under paragraph 56(1)(N) if its primary purpose was to further the education and training of the recipient. If the primary purpose is research it is included in income under paragraph 56(1)(O). It is worth noting that while both subparagraphs (N) and (O) recognize personal or living expenses, the strict wording of (N) recognizes expenses incurred in fulfilling the conditions under which "a scholarship, fellowship, bursary or prize that is to be used by the taxpayer in the production of a literary, dramatic, musical or artistic work" was received.

A researcher is entitled to claim his/her expenses of travelling

- (1) between his/her home and the place at which he temporarily resides while engaged in the research work;
- (2) from one temporary location to another; and
- (3) on field trips connected with his/her work (IT-75R3, paragraph 32).

The view of Revenue Canada is that the travelling expenses of a researcher's spouse and dependants is not deductible from a research grant. Though this question has not been decided finally by the Federal Tax Court, Revenue Canada has re-assessed a number of taxpayers disallowing these deductions. CAUT continues to lobby the government to allow the deduction, as a research expense, of the travelling cost of spouse and dependants.

Sabbaticants on leave within Canada should explore the possibility of their right to deduct moving and child care expenses. Hotel expenses while seeking a more permanent abode should be included as well as any other expenses directly associated with the project, such as the cost of research assistance, typing, photocopying, preparation and publication of reports and other relevant expenses, other than personal or living expenses. Expenditures of a capital nature may be claimed. (IT-75R3, paragraph 34).

Receipts for research expenses are not required to be filed with the taxpayer's income tax return. However, since an accounting may be demanded at any time, the researcher should keep a diary of all his/her eligible expenses supported by receipts where practical.

Normally, expenses incurred in a year prior or subsequent to the receipt of a research grant are still deductible therefrom but the total expenses cannot exceed total research grant money received, so as to trigger a loss. An exception pertains to expenses arising in the year prior to the receipt of the grant and before notification that the grant has been awarded. In this particular circumstance the expenses may not be carried forward. (IT-75R3, paragraph 33).

Although eligible research expenses may be deducted from a research grant they are not deductible from sabbatical salary nor from a fellowship, unless, of course, the fellowship is deemed to be a research grant. For instance, a Canada Council Doctoral Fellowship will not qualify as a research grant and is eligible only for the deduction of \$500 in any taxation year regardless of the amount of research expenses actually incurred. Nor may any portion of such expenses be deducted from sabbatical salary.

Notwithstanding the above, the teacher may avoid an income tax assessment of funds used to defray research expenses by applying to his/her university for a research grant in lieu of all or part of his/her salary. Only the amount of the grant in excess of eligible research expenses will be taxed. This practice has been approved by Revenue Canada and all universities are familiar with the necessary procedures which should be completed in advance of the start of the sabbatical leave. (See "Sabbatical Leaves").

It may be noted that the recipient of both a fellowship and a research grant may deduct \$500 (or \$1,000 if receipts span two calendar years), from his/her fellowship, as well as the total amount of his/her research expenses from his/her research grant.

SABBATICAL LEAVES

ONLY THE CANADIAN INCOME TAX ASPECTS OF SABBATICAL leave allowances will be dealt with in this section of the Tax Guide. A professor on a sabbatical or leave of absence in a foreign country must consider the income tax implications of the foreign jurisdiction as well as those of Canada. Some of the foreign tax problems will be described in later sections of the Guide.

RESIDENCY

A Canadian resident is subject to Canadian Income Tax on his/her world income, whereas a non-resident is only subject to tax for certain Canadian sourced income. The question of whether or not you are resident in Canada for tax purposes is therefore significant.

Revenue Canada, Taxation issued IT-221R2 dealing with residency. The effect of IT-221R2 on teachers is that where a teacher is absent from Canada for less than two years, he/she will be presumed to have retained residence status while abroad, unless he/she can clearly establish severance of all residential ties on leaving Canada, and if there is no evidence that return to Canada was foreseen at the time of departure (i.e., by way of employment contract). *Whether this was so is a*

question of fact: there is a presumption that a taxpayer gone from Canada for over two years is non-resident and a taxpayer gone for less than two years is resident, but in some situations taxpayers gone for less than two years have nonetheless been held to be non-resident. In Allan Piel (1996), a taxpayer who left Canada in April and returned in June the next year was held to be non-resident: he had sold his house, his wife quit her job to move abroad, but the foreign job fell through and at the end of the school year the family moved back to Canada. IT-221R2 outlines the primary residential ties of an individual to be his/her dwelling place(s), his/her spouse and his/her dependants and personal property and social ties:

Dwelling Place — "An individual who leaves Canada, but ensures that a dwelling place suitable for year-round occupancy is kept available in Canada for his/her occupation by maintaining it (vacant or otherwise), by leasing it at non-arm's length, or by leasing it at arm's length with the right to terminate the lease on short notice (less than 3 months) will generally not be considered to have severed his residential ties within Canada."

Spouse and Dependants — "If a married individual leaves Canada, but his/her spouse or dependants remain in Canada, the individual will generally be considered to remain a resident of Canada during his absence."

Personal Property and Social Ties — "An individual who leaves Canada and becomes a non-resident will not retain any residential ties in the form of personal property (e.g. furniture, clothing, automobile, bank accounts, credit cards, etc.) or social ties (e.g. club memberships, etc.) within Canada after his departure."

Other Residential Ties — Other ties that may be relevant are the retention of:

- (1) provincial hospitalization and medical insurance coverage;
- (2) a seasonal residence in Canada;
- (3) professional or other memberships in Canada (on a resident basis); and
- (4) family allowance payments.

OVERSEAS EMPLOYMENT EXEMPTION

Employees of Canadian employers, working overseas in prescribed countries for more than six consecutive months, may be partially exempt from tax (Section 122.3). An employee may be granted an income-tax reduction of up to 80% of his/her overseas remuneration. This credit is based on maximum annual remuneration of \$80,000, prorated if the employment period is less than a year. This applies to persons working on construction, installation, agricultural or engineering projects, in resource exploration and development, or other prescribed activities. Subject to the publication of the regulations outlining these prescribed activities, teachers employed by universities and working abroad would appear not to be exempted under this provision. For purposes of Quebec income tax the eligible person will be totally exempt after residing one year abroad. If the stay is less than a year, there will be a deduction proportional to the number of completed months worked abroad.

RESEARCH EXPENSES DURING SABBATICAL

A university teacher who plans to carry on research during sabbatical leave should arrange his/her affairs so as to avoid payment of income taxes on sums used to defray research expenses. Such arrangements will be related to residency status, as determined by the guidelines in IT-221R2 as discussed above.

Sabbaticals (Residents of Canada) — If a professor on sabbatical leave remains a resident of Canada for income tax purposes it does not matter whether he/she actually stays in Canada or emigrates temporarily to a foreign country. In either case, he/she will be taxed by Canada on his/her world income. If one is obliged to pay foreign income taxes on any part of world income, Canada will normally permit a foreign tax credit for all or part of the foreign tax. As has been pointed out under "Research Grants" above, the teacher may deduct eligible expenses only from research grants and not from employment income. Therefore, one should make certain that he/she receives sufficient sabbatical income in the form of research grants to cover research expenses.

Sabbaticals (Non-residents of Canada) — Non-residents are subject to Canadian income tax only on income received from sources within Canada. For most teachers the three main classes of Canadian source income are:

- (1) sabbatical salaries, business or professional income, research grants, fellowships, etc.,
- (2) investment income and
- (3) rental income.

A taxpayer must file an individual income tax return in respect of the income included in class (1) above, (IT-75R3, paragraph 38). Non-residents are allowed to claim personal credits only where substantially all of their income for the year from all sources is income from employment in Canada, a business carried on in Canada, or Canadian scholarship and research grants. This limitation was broadened to allow credits such as medical expenses and certain other credits where there are certain additional types of income as specified above

(Section 115). Subparagraph 115 (2) (e) (i) however provides exemption in certain circumstances where Canadian-source office or employment income is received by an individual who had previously become a non-resident of Canada in a previous year if:

- (1) the work is performed outside Canada, and
- (2) such income is either subject to income or profits tax in another country or is paid in connection with the selling of property or negotiating of contracts in the ordinary course of a business carried on by his/her employer.

(See "Canadian Investment Income of Non-Residents" for the tax treatment of non-resident investment and rental income.) Research grants and other income from foreign sources are not taxable in Canada and, consequently, no precautions to avoid Canadian taxation of such income are necessary.

LEAVES OF ABSENCE TAKEN ABROAD

Sometimes professors accept teaching or other assignments in foreign countries under which most of their income will be from sources outside Canada. If the teacher remains a resident of Canada he/she must declare and pay tax on his/her world income. If one establishes non-resident status he/she is then taxable in Canada only upon income from sources within Canada. One may, however, become taxable on part or all of his/her world income in the new country of residence.

Before jumping to conclusions regarding the advantages and disadvantages of non-resident status the taxpayer must consider his/her tax position in the foreign country as well as in Canada. A resident of Canada is entitled to a credit for income taxes paid to foreign countries. This credit will generally be the lesser of the foreign tax paid and the Canadian income tax otherwise applicable to the foreign income. The deduction is available only to residents of Canada and could not be claimed by a non-resident paying tax pursuant to Section 115 «1087-1094».

A taxpayer who plans to abandon temporarily his/her Canadian residency should consider the rights to claim a tax credit for Canadian income taxes under the tax laws of the new country of residence. This will become an issue only if the foreign country taxes visiting professors.

In some cases a foreign leave will be financed by a grant from a foundation based outside Canada. The funds may be channelled through a Canadian university and will be used to defray travelling expenses and to continue the professor's salary. If the teacher establishes non-resident status then the "source" of the funds used to pay his/her salary becomes critical. If the grants were paid directly to a non-resident teacher by a non-resident foundation they would not be subject to Canadian income tax. On the other hand, Revenue Canada maintains that where such funds are directed through a Canadian university they do constitute taxable income.

BUSINESS INCOME

MANY TEACHERS PROVIDE SERVICES AS INDEPENDENT CONTRACTORS for their universities or for other institutions under a contract for services which is not an employment contract and which does not give rise to income from employment. Aside from his/her regular salary, a professor may derive income from royalties, consulting fees, writing, lectures, appearances on television or radio, all of which are usually classed as income from a business or profession. In computing taxable income, the teacher may deduct such expenses as are allowable from business or professional income. Such individuals will need to become familiar with the GST rules which may apply to this business activity.

The GST is designed as a tax on the final consumer although it is imposed on a multi-stage basis. Therefore, each registrant (which in very general terms is anybody delivering a good or service) charges GST on the goods or services it sells and pays GST on the goods or services it buys for which it will claim an input tax credit. All it temits to the government is the net amount.

The "small supplier" provision in the legislation gives a business generating less than \$30,000 of taxable sales the right to choose whether to register. The principal advantage of registration is the ability to claim a credit or refund for the GST on purchases used in the business. While the trader, if registered, also has to charge GST on its sales, this should not be disadvantageous where the sales are to another registrant who will be entitled to receive a credit for the tax charged.

The main disadvantage of registration is that records have to be maintained and periodic returns filed which may prove costly in either time or professional fees.

The "quick method" of filing allows a registrant charging GST to keep the GST less a remittance based on a fixed percentage of sales, the difference to be in lieu of any input tax credits on non-capital outlays. (Note that GST on capital items purchased will always be refunded regardless of the filing method chosen). Also, qualifying small businesses can file once a year rather than quarterly. Qualifying businesses include manufacturers, retailers and service companies with annual sales under \$200,000; food stores with sales under \$500,000; but do not include legal, accounting or financial consulting businesses. The fixed percentages range from 1% for food stores, to 3% for retailers, to 5% for manufacturers and services.

Quebec is at present committed to harmonizing its provincial sales tax with the federal GST. Quebec imposes a provincial sales tax (QST) of 6.5% on goods and services. The tax is in addition to the 7% GST, for a combined rate of 13.96%.

All music lessons, regardless of the level taught, are considered "educational services" and are therefore GST exempt. Tutoring is also tax exempt as an "educational service," as long as the tutoring follows a school curriculum. Otherwise GST must be charged. *Since October 1996 GST on books paid by libraries and educational institutions, previously partially refundable, is now 100% refundable.*

Most medical services provided by health care professionals are exempt. Suppliers of medical services do not charge their patients but cannot claim back GST paid on inputs either. Those professionals whose spouses own a corporation will want to review their activities since wages paid directly by them are exempt whereas charges to them by a service corporation attract GST resulting in an additional cost to the professional as a taxpayer.

Charities registered for income tax purposes are generally exempted from charging GST, although this does not extend to activities commercial in nature. No GST is levied on such activities as sales of tangible goods if salespersons are volunteers and prices are not over \$5.00; admission tickets if not over \$1; admissions prices to films or shows if tickets are priced at cost; services targeted to underprivileged or disabled children; memberships in public bodies. The rules and exemptions are complex and should be consulted. However, charities are also given a 50% rebate for GST paid on purchases for non-commercial use, and application can be made on a prescribed form. Receipts need not be filed but should be retained in case of a later query or audit.

In addition to routine teaching duties a professor may teach special courses in summer or night programmes or in graduate school. Whether a contract of service (an employment contract) or a contract for services (a business contract) exists will depend upon the facts of each case. Revenue Canada, recently supported by the courts, has concluded that special teaching services are often performed under an employment contract particularly where the subjects are taught under the same conditions and discipline as apply to courses in the regular curriculum.

CONTRACT FOR SERVICES

However, in some circumstances, the teaching of non-credit courses may be performed under a non-employment arrangement. Some of the factors which provide evidence of a contract for services for the teaching of non-credit courses are as follows:

- (1) A contract of service (employment) generally exists if the person for whom the services are performed has the right to control the amount, the nature and the direction of the work to be done and the manner of doing it. A contract for services (non-employment) exists when a person is engaged to achieve a prescribed objective and is given all the freedom he/she requires to attain the desired result (Interpretation Bulletin IT-312, paragraph 4).
- (2) Under a contract for services the teacher's discretion and responsibility for expenses incurred by him/her in providing the services should be clearly defined in a formal contract or exchange of correspondence.
- (3) The employment of the services of others by a teacher in carrying out his/her contractual obligation is evidence of a contract for services.
- (4) A contract for services may be implied where a teacher supplies services to more than one university or institution.

It may also be helpful to examine the four tests discussed earlier in this guide.

Many universities enter into separate contracts with teachers for the above mentioned supplementary services. Where a university pays for such on invoice through accounts payable, or reports the income on the T4A «TP4A» form rather than on the T4 «TP4», such practice provides evidence that the university does not consider the remuneration to be employment income. In addition, the university should not withhold any income tax, CPP «QPP» or *Employment Insurance* on these payments. Administratively, this greatly strengthens the teacher's position when reporting the fees as business income on his/her tax return, although it does not change the proper legal characterization of the relationship between the taxpayer and the payer.

A professor who teaches a specialty course within the university confines, but on behalf of an outside institution, would do well to arrange for payment directly from the sponsor. If the remuneration is channelled through university payroll and reported on the T4 «TP4» form the recipient may experience some difficulty in persuading the District Taxation Office that it is business income. His/her prospects for success would improve if the income were paid through accounts payable on receipt of invoice from the teacher or reported on a T4A «TP4A». Some universities will honour such requests.

Clearly, it is to a teacher's advantage to have all business income recognized as such because of the broader range of deductible expenses. For instance, if a teacher maintains

an office in the home in order to earn business income, the expenses of the office are deductible from his/her business income (See "Home Office Expenses"). Since no income tax will be withheld at source from business income, the taxpayer should bear in mind that this deficiency must be paid when his/her annual income tax return is subsequently filed. Furthermore, taxpayers with income on which tax is not deducted at source and which attracts at least \$2000 (\$1200 for Quebec residents) of tax in the year are required to make quarterly instalment payments, failing which interest will be charged on the deficiency (See Individual Income Tax Return for calculation of "Net Income") (Subsection 156(1) «1026»).

FISCAL YEAR

All taxpayers who are reporting income from unincorporated businesses are now required to adopt a fiscal year ending December 31. Whereas previously a taxpayer could adopt a fiscal year for reporting business income which may not have coincided with the calendar year and which may have resulted in a deferral of income tax payments. For instance, suppose the fiscal year of an unincorporated business ended on January 31, 1995. The income for the twelve months ending January 31, 1995 would not be reported by the taxpayer until he/she filed the 1995 income tax return, despite the fact that 11/12ths of the business income was earned in 1994.

The February 1995 budget introduced new rules concerning fiscal year-ends, setting up a mechanism whereby the stub period income which in the previous system was untaxed until the business's final year, would now be taxed over the next ten years (see preface note 12). The taxpayer was required in 1995 to elect one of two alternative methods of recognizing business income:

- (1) Beginning December 31, 1995 go to a December year-end; or
- (2) Retain the existing year-end, filing every year by projecting income to December 31 on the basis of a pro-rating of the results of the most recent fiscal year, adding the current stub-period's projected income and subtracting the previous year's to correct for over- or under-projections from the previous year.

In either scenario, income for the next ten years will be increased by adding a portion of the stub period income from 1995 — 5% in the first year, 10% in the next eight years, 15% in the final year (2004).

Example: Assume \$5,000 monthly income to December 1995, \$6,000 monthly thereafter, and a May 31 year-end.

Alternative 1 — This assumes adoption of a December 31 year-end in 1995. In 1995 it is necessary to prepare two financial statements — one for the fiscal year ending May 31, 1995 and one for the stub period June 1 to December 31, 1995. In 1995 the taxpayer is taxed on the sum of these two incomes less a reserve of 95% of the stub period income, which is added back to 1996 then reduced by 85% of the stub period income, until the remaining 15% is added back in 2004.

	1995	1996	1997
Income:			
June 1994 - May 1995	\$ 60,000		
Jan. - Dec. 1996		\$ 72,000	\$ 72,000
Stub Period (a)	35,000	33,250	29,750
Less: Reserve	33,250	29,750	26,200
	\$ 61,750	\$ 75,500	\$ 75,500

(a) $\$5,000 \times 7$. The actual calculation must be made based on days, not months.

Alternative 2 — This assumes no change in the May 31 year-end, and hence no need for a second 1995 statement of income. A stub-period income each year for the seven months from June to December is added to the fiscal year's income, and from this is deducted the previous year's projected stub-period income, so that differences between the pro-rata projections and actual results correct themselves every year.

In addition, income for the 1995 stub-period based on the results for the fiscal year ended in 1995 (in our example 7/12 of the results for the year to May 31, 1995) is added to 1995 and 95% deducted as a reserve, reducing by 10% P.A. until — as in alternative 1 — the entire reserve is taken into income in 2004 (or earlier if desired).

	1995	1996	1997
Income (a)	\$ 60,000	\$ 65,000	\$ 72,000
Add: Current Year			
Inclusion (a x 7/12)	35,000	37,917	42,000
Less: Previous Year			
Inclusion	—	35,000	37,917
	\$ 95,000	\$ 67,917	\$ 76,083
Transitional Adjustment			
Add: Previous Year	—	33,250	29,750
Deduct:			
1995 (95%)	33,250		
1996 (85%)		29,750	
1997 (75%)			26,250
	\$ 61,750	\$ 71,417	\$ 79,583

ACCOUNTING FOR PROFESSIONAL INCOME

The taxpayer must declare all professional income in the year in which it becomes receivable regardless of whether or not it is actually received. An account for services rendered will be deemed to have become receivable on the date when the bill for services is presented or the date when the bill would have been presented if there were no undue delay in presenting it, whichever is earlier. In certain circumstances, an offsetting deduction may be claimed against receivables as a reserve for doubtful or bad debts or for goods or services still to be rendered in the future. (Paragraphs 20(1)(i) (m) and (n) «140, 150, 152»).

DEDUCTIONS FROM BUSINESS INCOME

Generally speaking, a taxpayer may deduct from business income those current expenses or costs which were incurred in order to earn the income, provided that the expense is reasonable, is not in the nature of a personal or living expense and is not for the purpose of obtaining a permanent asset of an enduring value, i.e., a capital outlay. Allowable expenses will be deductible in the year incurred unless normal accounting treatment requires them to be deducted in a later year (e.g. prepaid fees, insurance, etc.) or the Income Tax Act requires them to be deferred (e.g. certain reserves).

Typical examples of expenses incurred by teachers to earn business income are books, journals, travelling, office supplies and facilities, telephone, postage, typing, photocopying and wages for part-time help. Less common may be expenses for promotion and entertainment. This type of outlay must not only be reasonable but is generally restricted to 50% of actual cost. Recovery of GST on these outlays is also now only 50%. One must be prepared to document such expenses with supporting receipts if requested to do so.

An individual in business may deduct salary paid to a spouse, providing the expense is reasonable in the circumstances and intended to earn income.

The computation of office expenses and the cost of the use of an automobile may be rather complex and will be described in some detail, as follows:

HOME OFFICE EXPENSES

If a professor requires an office to earn business income and uses the office exclusively for earning business income, he/she may establish one in the home and deduct the proportion of total expenses reasonably related to earning the business income. If the house has eight rooms of which the office is one of average size, then one-eighth of all costs of maintaining the residence may be deductible. Expenses for home offices will be allowable only to the extent of the taxpayer's net income for the period from the business and only where the office is the principal place of business or is used on a regular or continuous basis for meeting clients, customers, or patients.

If the taxpayer can meet these criteria, the maintenance costs of the office may include a reasonable proportion of the realty taxes, repairs, redecoration, insurance, heat, light, water, cleaning and mortgage interest. Capital cost allowances (depreciation) on the office portion of the house are also deductible but it is recommended that where there has been no material structural change to the house in setting up the office they not be claimed for the following reasons:

- (1) capital cost allowances are subject to recapture upon the sale of the property, or upon its conversion back to personal use, if no actual decline in value has occurred;
- (2) a taxpayer who claims capital cost allowance renders himself/herself liable to taxable capital gains upon the office portion of his/her home when he/she sells or converts it to personal use.

Full exemption from capital gains tax under the principal residence rule will be preserved if the taxpayer refrains from claiming capital cost allowance. (See IT-120R3, paragraphs «35, 36 and 37».) Only one home per married couple is eligible for the principal residence exemption with respect to gains accruing after 1981.

Where there has been a structural change in the building so that the use for business is of a more substantial and permanent nature, then the portion used for business will cease to be eligible for exemption from tax as a principal residence on any capital gain, whether or not capital cost allowance is claimed. (IT-120R3 paragraph «38»).

Capital cost allowance (CCA) on furniture and equipment may safely be deducted if the owner is confident that depreciation in the amount being claimed will actually occur during the period of business use. The rates for furniture and computer hardware including system software are 20% and 30% respectively (Classes 8 and 10) and are applied to the fair market value at the time they were converted from personal to business use, or to cost if acquired directly for business purposes. In Quebec, computer hardware bought new and used for business purposes is deductible at the rate of 100%. At the close of each year the CCA (depreciation) will be deducted from the capital value of the assets and the depreciation claim for the following year will be the applicable percentage rate of the residual balance which is described as the "undepreciated capital cost." (See example under "Automobile Expenses"). Property acquired during the year is eligible for only one-half the normal rate applicable to the particular capital cost allowance class in the year of acquisition.

CONVENTION EXPENSES

The general rule is that a taxpayer may deduct from business income the cost of up to two conventions a year held by a business or professional organization related to the taxpayer's business. The law requires the convention be held at a location consistent with the territorial scope of the organization, but if the organization is an international one, this would allow deductibility of a convention held almost anywhere. A taxpayer can be required on audit to prove the convention helped him/her in earning income from business. He/she cannot deduct costs of a spouse or children (unless they are active in the business), and can only deduct 50% of the convention cost represented by food and entertainment.

AUTOMOBILE EXPENSES

Travelling expenses frequently include the costs of owning and operating an automobile which is used partly for business and partly for pleasure. A claim for the expenses requires a record of the total costs and of the portion reasonably attributable to business use. If requested, the taxpayer should be prepared to satisfy the Tax Department that he/she is entitled to the expenses claimed, be able to produce vouchers for the listed automobile expenses and to support both the total kilometres and the business kilometres travelled during the year. Therefore, it is a good idea to use credit cards as much as possible rather than cash and to keep receipts. Note that business use does not include travelling to and from work but only travelling in the course of carrying on the business, including out-of-town business trips. If a taxpayer's business office is in the home the costs of travelling between the office and the premises of the clients may be claimed.

Operating expenses will include gasoline, oil, repairs, supplies, tires, parking, carwash, licence, finance costs and insurance. Interest on car purchases before September 1st 1989 is limited to \$250 per month and \$300 per month for a car purchased after August 31, 1989.

Subject to the half-year rule mentioned above, capital cost allowance may be claimed at the rate of 30% of the undepreciated capital cost of the asset, being the original cost less accumulated depreciation. Commencing in 1988, Revenue Canada imposed a maximum value of \$20,000 including sales tax. Lease payments are restricted to the least of the payment, \$600 per month (\$650 per month for a lease signed after August 31, 1989), and the portion of the actual payment that \$20,000 is to 85% of the list price including sales tax. This maximum was increased to \$24,000 for acquisitions after August 31, 1989. (If the car was acquired after December 31, 1990 the maximum value of \$24,000 is exclusive of GST and provincial sales tax.)

A travel record should be kept and the cost per kilometre determined by dividing the total cost by the total kilometres. This unit cost may then be applied to the number of kilometres travelled on business.

Each auto purchased after 1987 for an amount exceeding the maximum must form a separate class for calculating CCA unless the vehicle is used at least 90% for business. No terminal loss or recapture on disposal of the car is allowed. However, for autos purchased for less than the maximum, the old CCA rules continue to apply.

An example may help to clarify these rules:

Car purchased in 1994 for	\$ 15,000
Capital cost allowance for 1994	
30% of \$15,000 x 1/2	(2,250)
Undepreciated capital cost	
Dec. 31, 1994	\$ 12,750
Capital cost allowance for 1995	
30% of \$12,750	(3,825)
Undepreciated capital cost	
Dec. 31, 1995	\$ 8,925

If we assume the vehicle was sold or traded in 1996 for \$6,000 the loss of \$2,925 may be deductible in certain circumstances as a terminal loss, because the original cost was less than the maximum. Again, assume that in 1996 the replacement vehicle cost \$25,000 before tax. The deduction for 1996 is 1/2 (half year rule for new assets) x 30% x \$24,000 or \$3,600. (This assumes no PST and fully recoverable GST. If PST is 8% and no GST is recovered, the car can be put into the relevant class for CCA purposes at \$27,600, i.e. to include PST and GST calculated on \$24,000.)

A statement of automobile expenses for 1996 might consist of the following:

Operating expenses	
Gasoline	\$ 2,000
Car wash	200
Parking	360
Repairs	700
License	60
Insurance	400
Finance charges	1,560
	\$ 5,280
Capital cost allowance (excluding any potential terminal loss)	\$ 3,600
TOTAL	\$ 8,880

Kilometres travelled	
Old car - odometer reading when sold	64,000 km
- odometer reading Jan. 1, 1996	(53,000)
Kilometres - old car	11,000
New car - odometer reading Dec. 31, 1996	11,200
TOTAL kilometres - both cars	22,200 km

Cost per kilometre - 40
(\$ 8,880/22,200 km)

TOTAL business use of automobile for the year 3,000 km

Automobile expense claim - 3,000 km x 40/km \$ 1,200

For those registered for GST and QST, tax paid on these business expenses will qualify for an input tax credit. Before August 1995, no credit for QST was given on gasoline and vehicle costs.

BUSINESS OR PROFESSIONAL FEE INCOME

Taxpayers must file a statement of business income and expenses, if applicable, with their income tax returns. For this purpose Form T2032 — Statement of Income and Expenses — is available from any District Taxation Office. The statement may cover a taxation year ending on December 31 or any other fiscal period which has been properly adopted by the taxpayer. (See "Fiscal Year").

The following statement is a typical example:

Income Statement for the Year Ending Dec. 31, 1996
Income - professional fees earned \$ 14,000

Expenses
Office (See Statement of office expenses) \$ 1,435
Stationery and supplies 250
Books and periodicals 200
Professional society fees 460
Automobile (See Automobile expense claim) 1,200
Capital cost allowance - furnishings 480
TOTAL \$ 4,025

Net professional income \$ 9,975

Statement of office expenses
Realty taxes \$ 2,000
Interest on mortgage 7,600
Insurance 200
Heat 800
Telephone 250
Water 175
Light 455
TOTAL \$ 11,480

One-eighth* \$ 1,435
*Assuming that the rules as discussed under Home Office Expenses are complied with, and the office occupies 250 square feet in a house of 2,000 square feet.

Statement of capital cost allowance - furnishings and equipment
Class 8 - 20%
Undepreciated capital cost Jan. 1, 1996 \$ 2,000
Purchase - electric typewriter 850
Less proceeds of sale of old typewriter 50
Undepreciated capital cost Dec. 31, 1996 \$ 2,800

Capital cost allowance for 1996
20% of 2,000 \$ 400
20% of (\$850 - \$50) 80
2 \$ 480

Capital cost allowance has been deducted only in respect of furniture and equipment. No allowance has been claimed on the office portion of the residential building so as to avoid the possibility of recapture of depreciation and taxable capital gains when the property is sold or converted to personal use.

INVESTMENT TAX CREDITS

The tax system contains rules permitting taxpayers to claim a tax credit for part of the cost of conducting scientific research. Eligible expenses include purchases of equipment and outlays for operating costs, as long as it is for work which is done by or for a Canadian controlled private corporation furthering "scientific research and experimental development," as defined by Revenue Canada.

This system allows tax credits or, in certain circumstances, cash refunds to companies engaged in research with commercial application, including many small companies incorporated by individual scientists. The rates vary among regions of Canada depending upon their state of economic development. Research salaries, including salaries paid to the incorporator, are eligible expenses. Since December 1992, the rules have been changed again to simplify determination of eligible "overhead" costs. Overhead-type outlays up to 65% of direct research salaries can be claimed.

Revenue Canada now requires that any application for investment tax credits be filed within eighteen months of the end of the fiscal year of any incorporation.

These rules are potentially very helpful to researchers, but require careful professional guidance, particularly since many provinces have parallel programmes of their own with different rules. (See guidelines regarding re-filing of prior years' returns pursuant to the terms of the Fairness Package — preface note 9).

TAXATION OF ARTISTS, WRITERS AND MUSICIANS

On March 6, 1989, Revenue Canada issued Bulletin IT-504R. It deals with the determination of income for artists and writers who are self-employed. The subject matter includes sources of income, reasonable expectation of profit and inventories. The section dealing with reasonable expectation of profit describes the criteria used to determine whether or not a business is being carried on. This Bulletin will be of interest to all those whose creative efforts do not promise to result in large incomes. Generally, the IT Bulletin recognizes that artists may take years to recognize a profit from their activities, but at the same time tries to distinguish between genuine artists engaged in artistic business and those merely engaged in a hobby. Revenue Canada will consider several factors including (1) how much time is devoted to the art; (2) the extent of public exposure of the artist's work; (3) whether the artist is represented by an agent/publisher; (4) how much time is devoted to marketing; (5) revenues received and the profit/loss history; (6) the artist's academic and professional qualifications; (7) membership in relevant associations. In *Daniel J. Brock* (1994) the principle was recognized that one criterion of business — as opposed to a hobby — is the reasonable expectation of profit. In the *Brock* case, a writer-teacher had losses in 1986-1989 of \$4,202, \$7,152, \$5,674 and \$3,858 respectively, and enjoyed his first sales only in 1992 (of \$6,286). His losses were disallowed on the grounds that he was not engaged in a profit-making venture.

Artists, writers and musicians should also refer to IT-311 (IMP 80-5) which covers the allowable expenses of musicians and self-employed performers and IT-312 (IMP 80-3R1) which contains guidelines on whether such individuals are employees or are self-employed. Musicians using their own instruments in employment will want to refer to a new section, 8 (1)(p), which deals with deductions for the costs of musical instruments. Maintenance, rental, insurance and capital cost allowances are deductible to the extent that they do not exceed employment income from this source. However, it is important to ensure that the use of the instrument is directly for employment purposes or is a condition of employment, as opposed to a personal hobby, since use related to the latter is not deductible. CAUT would be happy to advise anyone requiring clarification of points in these areas.

INCORPORATION

SIGNIFICANT TAX ADVANTAGES MAY BE OBTAINED BY INCORPORATING a business. The low tax rate allowed Canadian small businesses operating in particular provincial jurisdictions, combined with the dividend tax credit, may result in a lower aggregate tax burden than that applicable to an unincorporated business. For example, the corporate rate of tax may vary from 12% to 23%, compared to personal tax rates ranging from 24% to 53%. While some additional tax may be exigible upon the withdrawal of such income, by way of a dividend, there may be ways of reducing or deferring such tax so that the overall burden is less.

Other advantages besides the potential for tax deferral, include the possibility of splitting income among family members, and the potential eligibility of the shares for the \$500,000 capital gains exemption that is available on the disposition of the shares of a small business corporation. The costs of incorporating would include initial costs and ongoing extra accounting and legal fees and annual filing fees to the jurisdiction in which the company is incorporated.

PERSONAL SERVICE CORPORATIONS

In the past, executives and highly paid employees have attempted to reduce their personal tax burden by interjecting a corporation between themselves and the persons to whom they provided personal services. Frequently this corporation was used to split the executive's or employee's income among his/her family members.

To ensure that individuals who use such corporations do not achieve any undue advantage through the corporation, the only deductions allowed to the corporation are for the wages, salaries and other employment benefits paid to these incorporated individuals. No other expenses are deductible. Furthermore, such corporations now pay tax at the maximum corporate rate which is not significantly different from the highest personal rate. Thus there is little, if any, advantage to such arrangements at the present time.

In 1993, the Tax Court in *David T. McDonald Co.* looked at the taxpayer corporation set up by a man who had many years of experience in importing and marketing shoes representing a foreign producer in Canada. Revenue Canada failed to prove it was a personal services corporation (PSC), because McDonald had so many years in the trade that he was a credible consultant, and the corporation bought and sold on its own account. *Société de Projets ETPA Inc.* (1993) decided that the taxpayer company was not a PSC by determining that the company with which it did business exercised no control over the principal shareholder, the taxpayer company did some business elsewhere; rent was paid to the other company, and overtime costs borne by the taxpayer corporation; expenses and risk of loss were on the taxpayer.

BUSINESS INVESTMENT LOSSES

If one disposes of a share or loan receivable by a Canadian small business corporation, either by an arm's length sale or because the corporation is effectively insolvent, the resulting loss multiplied by the fraction of the loss which is allowable for that year (75% for 1990 and later years), may be deducted from income from other sources. The business must be carried on in Canada with 90% of its assets, valued at fair market value, employed in the business operation. Being effectively insolvent includes bankruptcy and cases in which it is reasonable to expect the corporation will be wound up, and where, in fact, it was dormant for 24 months.

MISCELLANEOUS

U.S. TAXES

Unlike Canada, the US imposes death duties on property owned in the U.S. including that owned by non-residents. The tax starts when total property in the U.S. exceeds \$60,000 and the rates escalate quickly. Because Canada has no similar tax there is, at least at this point, no offsetting tax credit. Holding such property in joint name ensures that each owner gets the \$60,000 exemption. Here again, those affected will need to seek professional advice.

The U.S. also imposes taxes based on deemed residency as defined by the "substantial presence" test. The person living in the U.S. on a temporary basis can be considered substantially present and therefore taxable if the total of all days spent in the current year plus 1/3 of the days spent in the year prior and 1/6 of the days spent in the year immediately prior to that, total at least 183. There are exceptions to this rule, one of the most important being the "closer connection" test. Professional advice is recommended for persons who are concerned they may fall within these provisions.

ALTERNATIVE MINIMUM TAX

Alternative minimum tax (AMT) measures were introduced effective in 1986. Because of changes to the original proposals and a \$40,000 income exemption, this tax will likely apply only to large capital gains, tax-sheltered income and cases where large amounts have been transferred to pension plans or RRSPs after 1985. Taxpayers who in 1994 used the Lifetime Capital Gains exemption may have been impacted since the tax-free section of the gain was added back for AMT calculations. However, the AMT mechanism basically permits a taxpayer who pays excess tax in one year as a result of the AMT rules, to apply that excess against taxes payable on income in the succeeding seven years. Therefore, taxpayers in receipt of retirement or severance allowances should be alert to AMT considerations particularly if they do not anticipate significant future income.

FARMS

Farms, or farming operations, have been significant tax shelters for many years. Several changes to the treatment of farm income and losses were originally proposed under the 1987 tax reform, mainly dealing with the deductibility of farm losses and the use of the "cash basis" for computing profits or losses.

The Government has decided to consult further with farm groups before implementing further changes. Nonetheless, for taxation years commencing after 1988, an inventory adjustment will be required to reduce cash basis losses created by an accumulation of inventory, subject to transitional relief for existing farm businesses.

The law seeks to give full farming losses to bona fide farmers while restricting their deductibility in the case of those who farm as a hobby while deriving their main income from elsewhere. The decision in *E. Wurtz* (1993) defines the question a court will ask in determining if a farmer is full-time or not: was his or her other source of income "the fuel for the engine of economic survival during a period of an unbroken string of substantial farm losses." If yes, his or her ability to deduct farm losses is restricted.

In *Alphonse E. Leblanc* (1994), the Court also looked to the investment in the business by the taxpayer. Dr. Leblanc had invested considerable time and some \$900,000 in his vineyards, as opposed to only \$78,000 of capital in his medical practice. He began to generate profit in his first year of commercial production, and the court treated him as a full-time farmer, with no restrictions on his deductible losses. Similarly, in *John Ralph Watts* (1995), a dentist who averaged 35 hours per week on farming and 32 hours per week in his practice, and had invested \$150,000 in the farm, was held to be able to deduct full losses as a full-time farmer. The court identified three criteria: time spent on farming; the amount of the capital investment; and the actual and potential profitability. It is important, however, to note that the courts will evaluate each farm loss case on its own merits, given the wide variety of circumstances which may be involved.

There still remain considerable advantages from engaging in farming operations. Farm property may be transferred, within certain limits, to children of the taxpayer on a "rollover" basis, or if sold, may permit the vendor to claim the \$500,000 capital gains exemption. Many other considerations are relevant and thus professional assistance should be sought before any farming operation is considered, particularly if it is expected to be a tax shelter.

WORKS OF ART

Works of art may often provide taxpayers with non-taxable enjoyment as well as a tax deduction. If donated to a recognized charitable institution, the full value at the time of the gift may be claimed as a charitable donation (without the 20%

limit, 30% in 1996) and, in most cases, without having to pay capital gains taxes on the increase in value over the purchase price. Where the gift does not qualify for this treatment under the Cultural Property Export and Import Act, the taxpayer may nevertheless obtain some advantage by reason of the fact that he or she may elect a transfer price between cost and market value for gifts of capital property to a charitable organization.

INTEREST EXPENSE

One of the ways to improve personal cash flow is to eliminate debt on which interest is not tax deductible. Available cash should be used to repay funds borrowed for personal expenditures (such as a home mortgage or loans for personal assets) rather than to repay loans for investment or business purposes.

Interest on money borrowed to acquire commodities, such as gold, is not deductible if any gain or loss will be treated as a capital gain or loss. Similarly, it is possible that the tax authorities will seek to disallow interest on loans used for the purpose of acquiring assets whose major potential is capital appreciation (subject to the capital gains exemption) as opposed to any return in the form of taxable income such as dividends or rent.

If an individual owns investments or a business, it may be possible to convert non-deductible interest into deductible interest if care is exercised in restructuring the loans. However, it is worth noting that, while generally, interest is not deductible if there is no corresponding income-generating asset, nonetheless interest related to a loan for the purchase of an income-generating asset may in some circumstances continue to be deductible even after the sale of the underlying asset itself. Interest on loans for investment purposes is only deductible to the extent that it is actually paid in the year, unless the taxpayer computes his/her income on the accrual basis.

While the deduction of interest (and other carrying charges) in excess of investment income is not precluded, any cumulative net investment losses incurred in 1988 and subsequent years may affect the timing of the capital gains exemption claim. To the extent that this exemption has not been fully utilized, consideration should be given to deferring such expenses (interest is generally deductible when paid) until the year following the realization of an otherwise exempt capital gain. Shareholders of controlled companies might also consider receiving dividends to offset the investment losses if the net cost is less than the loss of the capital gains exemption.

Individuals who are partners in an unincorporated business (legal, medical, etc.) may consider using accelerated drawings to pay down personal debts in respect of which the interest expense is not deductible. The partners could then borrow new funds to inject capital into the business or the partnership could borrow to replace needed working capital. In either case, the interest on these new loans should be deductible. Furthermore, the interest on or losses as a result of these loans will not be included in the calculation of "cumulative net investment losses." Where the individual is actively engaged in the business such losses will be business rather than investment losses.

CANADIAN INVESTMENT INCOME OF NON-RESIDENTS

WITH A FEW MINOR EXCEPTIONS, DIVIDENDS, INTEREST, rents, royalties and other passive income, payable to non-residents from sources within Canada are subject to withholding tax. The rates range from 5% to 25% depending upon the nature of the income and the provisions of any relevant international tax treaties.

The taxpayer may give notice of his/her non-residency to companies, banks, and other institutions that pay him/her such income and direct them to withhold the tax and remit it to his/her District Taxation Office. Perhaps a more practical arrangement is to select an agent who will receive all his/her investment income and account to the Tax Office for the withholding tax. Many banks, trust companies and stock brokerage firms are familiar with the various rates of tax and the remittance procedures involved and will perform this service for their customers.

CANADIAN DEPARTURE TAX

Persons who cease to be residents of Canada should be aware that they may be subject to tax on capital gains on certain investments and other capital properties which they will be deemed to have disposed of immediately prior to departing from Canada (Subsection 128.1 "242-247"). Exemptions and elective provisions exist and should be investigated.

Canadian tax law has for many years provided for a deemed disposition of all capital assets upon giving up Canadian residency, with the exception of certain defined assets called "taxable Canadian property." As of October 1, 1996 new rules will restrict even further the class of assets considered taxable Canadian property, limiting them now to Canadian real estate, Canadian business property and a few other financial assets such as pension rights and stock options. This will ensure that capital gains tax will become due upon departure to the extent the taxpayer is holding onto capital assets which have appreciated in value. In lieu of paying the tax at once, the taxpayer can elect to post security and defer paying tax until the property is actually sold (see preface note 12).

CANADIAN RENTAL INCOME

Non-residents. If a non-resident owns a home and rents it during his/her absence from Canada, the rental income is subject to tax which may be paid in accordance with the following alternative procedures.

I(a) The taxpayer may arrange with an agent, or his/her tenant, to withhold and remit 25% (or less, if reduced by treaty) of the gross rents and may permit such remittances to constitute a complete discharge of the liability for income taxes on rental income. (Paragraph 212 (1) (d)). (The Quebec Taxation Act does not levy a withholding tax on payments to non-residents).

I(b) The non-resident may then elect under Section 216 to pay tax on his/her net rental income at marginal rates applicable to residents, but without personal tax credits for himself/herself or dependants. He/she may exercise this option at any time within two years of the end of each taxation year in which the rents were received. The marginal rates for the taxation year will be applied to net income after deduction of all relevant expenses such as realty taxes, repairs, insurance, mortgage interest, agents' fees, capital cost allowances on furnishings, etc. If the tax on net income after deduction of expenses proves to be less than the amount already withheld from the gross rents, then a refund of the excess may be claimed.

Capital cost allowances (depreciation) should not be claimed on the building since it will only be recaptured upon reoccupation and this will also render the property subject to capital gains tax. Capital cost allowance on furniture and equipment may safely be deducted from rents if the owner is confident that depreciation in the amount being claimed will actually occur during the rental period. The rate is 20% and is applied to the fair market value of the furnishings at the time they were converted from personal use to rental property. At the close of each year the capital cost allowance (depreciation) will be 20% of the residual balance. (See example of capital cost allowance claim on furnishings and equipment under the heading of "Business or Professional Fee Income").

For example, suppose a teacher rented his/her residence containing furnishings valued at \$10,000 on September 1, 1995 under a lease running from September 1, 1995 to August 31, 1996. He would be entitled to claim capital allowance of \$1,000 (1/2 of 20% of \$10,000) from rental income received during the period of September 1, 1995 to December 31, 1995. The conversion is deemed to have occurred on the change of use. However, if the fair market value of the furnishings on August 31, 1996 turns out to be greater than \$9,000 (\$10,000 minus capital cost allowance of \$1,000), then any excess of market value over \$9,000 will be recaptured in 1996. If the fair market value should exceed \$10,000 the excess is a capital gain, which is taxable at 3/4 of the ordinary tax rates in 1996. The teacher will be entitled to no capital cost allowance for 1996 in any event since the property was not in use as a business asset on December 31, 1996.

The above example assumes that the teacher had a cash profit (income before CCA) of at least \$1,000 during the period from September 1, 1995 to December 31, 1995. A loss cannot be created by claiming CCA on either furnishings or the building in most cases.

It is possible that there could be a substantial deterioration in the value of furniture over the period of a lease. This could well result in a reduction in the fair market value in excess of the capital cost allowance claimed. This "terminal loss" will serve to reduce taxable income in the year from any source.

Also, subsection 45 (2) "284" allows the taxpayer to elect that no change in use has occurred in the conversion of property from one purpose to another. By so doing, even though the taxpayer will not be able to claim the house as a principal residence in years of non-residency, he/she will be able to defer any capital gains triggered when the rental property is eventually reconverted to be a personal use property (See "Election under Subsection 45 (2) '284'").

(2) As an alternative to the procedure described above, the non-resident may elect to file with Revenue Canada, Taxation form NR6 which is a joint undertaking by the non-resident and his/her agent to file an income tax return (under section 216 as described under I(b) above) within six months after the end of the year. Under such an arrangement the agent is required to withhold and remit 25% (or 15% depending on the treaty Canada has with the country in which the Canadian non-resident resides) of the net amounts of rental income (rent less expenses but before deducting CCA) which is available to the non-resident. Then, when the income tax return is filed, the balance of the income tax owing, if any, must be paid, or a refund claimed if there has been an over-payment. A separate undertaking is required for each taxation year. (Subsection 216 (4)).

Residents. An individual who remains a resident of Canada regardless of the fact that he may emigrate temporarily to a foreign country must pay tax on his/her world income including the net rental income of his/her home, if applicable. (See Form T-776, Statement of real estate rentals). The federal government has also introduced new requirements imposing on all Canadian residents an obligation to disclose all foreign-held assets with a total tax cost over \$100,000. (Note: the use of cost rather than value means, for example, that a taxpayer who paid \$90,000 for a foreign condo which has appreciated to \$110,000 need not file under these regulations unless the taxpayer owned other foreign assets worth at least \$10,000). The regulations exempt certain properties, including personal-use property (e.g. a foreign condo used as a personal residence rather than as a source of rental income), active business assets, and the foreign component of RRSPs, RRI's and RPPs. Penalties for non-compliance are very severe, ranging up to 10% of the value of the foreign assets for each year of failure to report. (see preface note 12).

ELECTION UNDER SUBSECTION 45 (2) «284»

When a residence is rented (or used in a business) and thus converted to an income-producing property, the taxpayer is deemed by subsection 45 (1) «281» to have disposed of the property at its fair market value. Normally, this causes no problem as any resulting gain is usually exempt from tax on the basis that the house was the taxpayer's principal residence. (Subsection 45 (1) «281» also deems the taxpayer to have reacquired the property — both land and building — at that fair market value, and the taxpayer may thus claim capital cost allowance on the deemed reacquisition cost of the residence building). However, the taxpayer may elect under subsection 45 (2) «284» to be deemed not to have commenced to use his/her property for the purpose of producing income, and where such election is made there is no deemed disposition and reacquisition. Also at the time of moving back into the house there will not be a deemed disposition and reacquisition as would normally occur. If the 45 (2) «284» election is not made, any increase in value during the rental period will be taxed because of the deemed acquisition and disposal at fair market values at the beginning and end of the rental period. The 45 (2) election should be filed with the return for the year during which the initial change occurred. Revenue Canada will however accept a late filing of the election under certain circumstances.

During the years when an election is in force, the owner may designate the residence to be the principal residence, but not for more than four years (except where section 54.1 «286» applies as discussed in the following paragraph), even though he/she did not "ordinarily inhabit" the property during those years. This rule applies, for example, to an individual who moves out of his/her residence with the intention of returning to it at a later date and in the meantime uses it for the purpose of earning rental income. In these cases, the individual must be taxed as a resident, or deemed to be resident in Canada by subsection 250 (1), during the years the property was rented to be able to designate the property as a principal residence for those years. During the period covered by the election under subsection 45 (2) «284», all rent income (net of applicable expenses except capital cost allowance) is subject to tax.

Section 54.1 «286» removes the four-year limitation referred to in the preceding paragraph for taxation years which are covered by the election under subsection 45 (2) «284» in certain instances where the employee has moved as a result of his/her employer wishing him/her to work at another location.

A pamphlet entitled "Capital Gains and Valuation Day" is available from Revenue Canada, Taxation.

SUMMARY OF ADVANTAGES OF NON-RESIDENT STATUS

As discussed above, a teacher on sabbatical or temporary leave of absence in a foreign country will probably still be considered to be a resident of Canada. However, the following advantages of achieving non-resident status should be considered by the individuals who feel that they meet the criteria outlined in IT-221R2:

- (1) Income received by non-residents from sources outside Canada is not subject to Canadian income tax.
- (2) Withholding tax is applied to investment income paid or credited to non-residents at rates likely to be lower than the marginal rates imposed upon residents.
- (3) Net rental income will probably be taxed at lower rates to non-residents than to residents.
- (4) Some non-residents (for example, residents of U.S.A.) may de-register Canadian registered retirement savings plans at a lower income tax rate than that applied to residents.
- (5) Upon becoming non-resident a taxpayer acquires certain options regarding capital gains on his/her investments, which, if judiciously selected, may result in less capital gains tax than he/she would pay as a resident.

Before seeking to establish non-resident status, a teacher should consider the combined effect upon his/her interests of both Canadian and foreign income taxes. Some of Canada's international tax agreements permit Canadians to do research in treaty countries free of foreign income tax on Canadian grants and sabbatical salaries. Some of the countries also exempt income derived from teaching within their borders. In some instances similar exemptions from Canadian income tax are extended by Canada to foreign nationals teaching or pursuing research here.

Some of the issues of consequence to Canadians who plan to go abroad are discussed in the following sections.

INTERNATIONAL TAX TREATIES AND FOREIGN TAXATION

IN ADDITION TO THE CANADA-UNITED KINGDOM INCOME Tax Convention and the Canada-U.S. Income Tax Convention, the following is a list of countries with which Canada has signed tax conventions as of October 1996.

Argentina, Australia, Austria, Bangladesh, Barbados, Belgium, Brazil, Cameroon, Croatia*, Cyprus, Czech Republic*, Denmark, Dominican Republic, Egypt, Estonia, Finland, France, Germany, Guyana, Hungary, India, Indonesia, Ireland, Israel, Italy, Ivory Coast, Jamaica, Japan, Kenya, Korea, Latvia,

Lithuania*, Liberia*, Lithuania*, Luxembourg, Malaysia, Malta, Mexico*, Morocco, Netherlands, New Zealand, Nigeria*, Norway, Pakistan, Papua New Guinea, People's Republic of China, Philippines, Poland, Romania, Russia, Singapore, Slovakia*, Spain, Sri Lanka, Sweden, Switzerland, Tanzania*, Thailand, Trinidad and Tobago, Tunisia, Ukraine*, Zambia, and Zimbabwe.

The Agreements between Canada and the countries marked with an asterisk have not been ratified as of October 1996.

The Agreement with South Africa was terminated September 23, 1985. The provisions of that Agreement cease to be effective in Canada for all taxation years ending in 1986 and subsequent years. A new treaty has been negotiated and is awaiting ratification.

The basic purpose of these treaties is to avoid double taxation and prevent tax evasion. Invariably, a treaty will contain provisions that determine which of the contracting states will tax income from certain specific sources and in some instances, the rate of tax that will apply. International tax treaties are usually reciprocal in that they apply in reverse to the taxation of a Canadian by a foreign country and the taxation of a foreign person by Canada. Taxation by any country is first governed by the laws of that country. Where there is conflict between the local laws and an applicable treaty, the treaty provision will modify the local laws. This point is covered at Article 23 of the OECD Model Convention referred to below.

CANADIAN TAX CREDIT FOR FOREIGN TAXES

A teacher who remains a resident of Canada for income tax purposes even though physically outside Canada will be taxed by Canada on world income although the Canadian Income Tax Act gives the individual the right to deduct an amount from his/her Canadian taxes in respect of any foreign income taxes regardless of whether or not a tax treaty exists between the two countries. Generally speaking, the foreign tax credit allowed by Canada will be the foreign tax paid, or the Canadian tax attributable to the foreign income, whichever is the lesser. As a result, a teacher who retains Canadian residency will be taxed only once on the foreign-source income but at the higher of the Canadian and foreign tax rates.

CANADIAN TAXATION OF SABBATICAL SALARY

As discussed above, since 1980 Revenue Canada has taken a new stance on the taxation of Canadian residents who are abroad for less than two years. (IT-221R2). Even if a teacher successfully establishes that he/she is a non-resident of Canada while on a foreign sabbatical, Canada will still tax the sabbatical salary when it is paid from a Canadian university to the teacher. (Paragraph 115 (2) (c) «1093d»). An exemption from Canadian tax in paragraph 115 (2) (e) has been considered inapplicable by Revenue Canada on the basis that the teacher is not performing duties of employment when on sabbatical. (See also IT-161R3, Paragraph 3).

THE O.E.C.D. MODEL CONVENTION

For the most part, Canada's various tax agreements follow an internationally recognized form. A Model Convention for the avoidance of double taxation was adopted by the Organization for Economic Co-operation and Development (O.E.C.D.) at Paris on April 29, 1977, and updated on July 23, 1992. Canada is a member of O.E.C.D. and many of Canada's tax treaties, particularly those recently negotiated, follow this model. The 12 page Model Convention contains 30 articles broken down into 7 chapters which cover scope, definitions, taxation of income (articles 4, 14, 15, 19 and 20 which are summarized below are included in this chapter), taxation of capital, methods of elimination of double taxation, and special provisions for teaching remuneration.

The Model Convention contains the following articles which may be of interest to teachers and students.

Article 4: Resident — The laws of each Contracting State will determine the meaning to be attached to the term 'resident' for income tax purposes within that State. The term will not apply to a person who is liable to tax in a State only because he has income from sources in that State or capital situated therein.

In the event of a person being classed as a resident of both Contracting States, various criteria are stipulated to determine his/her resident status. These are: location of a permanent home, personal and economic relations, habitual abode and nationality. If these criteria are not decisive then the two States will settle the question by mutual agreement.

Article 14: Independent personal services — Income derived by a resident of State 'A' in respect of professional or other independent personal services shall be taxable only in State 'A' unless he/she has a fixed base regularly available to him/her in State 'B'. In the latter case, State 'B' may tax such income as is attributable to that fixed base. The term 'fixed base' is not defined in the model convention but Revenue Canada has offered the opinion that it may be described as a centre of activity of a fixed or permanent character which should be regularly available to the person who is carrying out the activities. Furthermore, the person carrying on the activities should normally be in a position to exert a measure of control over the "fixed base." "Professional services" include such activities as independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians and other "professionals."

This rule covers those who periodically, and for their own benefit, lecture or teach for wages or honoraria outside Canada. Administrators may deduct withholding taxes from such payments. They may be unaware that this treaty with Canada does not require Canadians to pay tax. In this situation, the Canadian taxpayer is required to file a US tax return to recover the tax paid. Unfortunately, this is not a simple matter. The foreign tax authorities generally require the correct forms to be used and to be completed accurately. This usually involves professional advice. Because the tax is not payable, Revenue Canada is not required to allow a Foreign Tax Credit against the income, even though they do require that the income be reported and Canadian tax paid.

Article 15: Dependent personal service — Salary or wages derived by a resident of State 'A' in respect of an employment shall be taxable only in State 'A' unless the employment is exercised in State 'B' in which case it may be taxed in State 'B' subject to the following conditions:

The employment income of a resident of State 'A' earned in State 'B' will be taxable only in State 'A' if:

- (1) the recipient is present in State 'B' for not more than 183 days in the fiscal year, and
- (2) the remuneration is paid by an employer who is not a resident of State 'B', and
- (3) The remuneration is not borne by a permanent establishment or fixed base which the employer has in State 'B'.

Article 19: Government service — Salaries paid to residents by State 'A' present in State 'B' for the purpose of performing services in discharge of government functions shall be taxable only in State 'A'. Where such services are rendered by nationals of State 'B' or by persons who did not become residents of State 'B' solely for the purpose of rendering the services, the salary will be taxed only in State 'B'.

Article 20: Students — A student resident of State 'A' who visits State 'B' to study will not be taxed by State 'B' on maintenance funds received from sources outside State 'B' regardless of whether he remains a resident of State 'A' or becomes a non-resident.

GENERAL PROVISIONS

International treaties permit a taxing state to apply its own taxation laws and residency requirements as long as they do not conflict with the treaty. This may give rise to complications because of the differences which prevail between contracting states, placing an onus upon visitors to acquire some understanding of the local income tax laws and practices. However, where the OECD model is followed, the practical implications are that a teacher or student visiting a treaty country to carry on research or study will not be taxed in that country on sabbatical salary or maintenance funds received from outside sources during his/her visit. On the other hand, a teacher or student could be taxed in that country on salary or wages earned therein, subject to the exceptions of Article 15. Also, where the OECD model is followed, Canadian source research grants, scholarships and fellowships received in a foreign country by the Canadian on sabbatical should not be taxed in the foreign country, although they will be taxed by Canada (because the taxpayer is still considered resident in Canada pursuant to paragraphs 115 (2) (b) and (b1) «1093 (b) and (c)»). Canadian source interest, dividends and royalties should similarly be non-taxable in the foreign country but taxable in Canada. Other types of income may or may not be taxed depending on the local laws and the terms of the applicable treaty.

SPECIAL EXEMPTION FOR TEACHING REMUNERATION

The Model Convention no longer contains the provision by which one state will permit residents of another state to teach within its borders for a period of two years free of tax on their teaching income. The Department of Finance has declared that this privilege will not be included in any new tax treaties nor in any renegotiation of existing treaties.

Teachers visiting Canada from the following countries will be subject to withholding at source on teaching income and deductions for Canada Pension Plan and must file income tax returns. If, and when, a teacher's temporary stay in Canada is terminated he/she may apply for a refund of taxes paid on teaching income and Canada Pension Plan contributions, providing he/she meets the exemption of the applicable treaty. These comments apply to agreements with Denmark, Finland, Ireland, Norway, Trinidad and Tobago and Japan. Persons who teach in those countries or are in Canada as teachers from those countries will want to carefully consider the 1989 revision to Interpretation Bulletin IT 68R2, as well as the applicable treaty.

RESIDENTS OF TREATY COUNTRIES TEACHING IN CANADA

A professor from a treaty country who is teaching in Canada should take note of his/her position with regard to income taxes in the homeland as well as the Canadian situation. These international agreements may provide exemption from Canadian tax on the teaching income of residents of the contracting states, but may not absolve such individuals from liability for income taxes at home.

CANADIAN RESIDENTS TEACHING IN
TREATY COUNTRIES

Professors planning to teach in other countries should enquire as to whether they can be exempted from withholding taxes, and should make arrangements to apply for exemptions, where applicable.

The Canadian should bear in mind that the agreement exempts Canadians from income tax only in the foreign country and not necessarily in Canada. If the individual remains a resident of Canada he/she will be subject to Canadian income tax on world income. However, if he/she becomes a non-resident, he/she will not be taxable by Canada on income from sources outside Canada. Whether he/she may remain tax-exempt in the treaty country after becoming a non-resident of Canada will depend upon the particular agreement of the country in question and its interpretation by local tax authorities. The situation should certainly be investigated by the Canadian teacher before making any commitments. He/she should also keep in mind that it is only a matter of time before the reciprocal two-year exemptions will be eliminated from all Canadian international tax treaties and possibly with retroactive consequences.

TAXATION IN THE UNITED STATES

This section deals with specific and unique articles in the U.S. convention.

The Canada-U.S. Tax Convention took effect on October 1, 1984, for certain reductions in withholding tax at source on dividends, interest, royalties, pensions and annuities; on January 1, 1985, for other reductions in tax from the former Convention; and on January 1, 1986, for cases where tax is increased from the former convention. A Protocol between Canada and the United States for a new treaty was signed August 31, 1994 but will only be effective when it receives legislative approval in both countries.

Any fees for personal services (non-employment income) performed in U.S. are not taxable in U.S. unless he/she has a "fixed base" regularly available in U.S. to which the income is attributable.

A professor who plans to take a sabbatical leave in the United States will probably qualify as a student ("F" visas) or as an educational or cultural exchange visitor ("J" visas) and as a non-resident alien of the United States. In these categories the individual may exclude from income subject to U.S. tax the sabbatical salary paid to him/her by the Canadian university. Otherwise, remuneration for services performed in the U.S.A. will normally be subject to U.S. tax even though the employer is outside the U.S.

It is pertinent to note that if a person is a candidate for a degree at an American university, all amounts received as a scholarship or fellowship grant may be excluded from income for U.S. tax purposes regardless of whether the source is from within or outside the United States. However, any portion of the grant which represents compensation for teaching, research or other employment required as a condition of receiving the grant be included in income unless all degree candidates must perform similar services. If a person is not a candidate for a degree, then a scholarship or fellowship grant in the U.S. is taxable to the extent it exceeds \$300 per month multiplied by the number of months for which the grant has been received during the year. The \$300 monthly exclusion from income is available only if the grant is made by a foreign government, a non-profit organization that is exempt from U.S. income tax, by the government of the U.S., or one of its agencies, or a state government, or by an international organization or a binational or multinational educational and cultural organization under the Mutual Educational and Cultural Exchange Act of 1961. The exclusion is limited to a total of 36 months, which need not be consecutive. Thereafter the entire amount of the scholarship or fellowship grant is subject to U.S. income tax.

Overriding rules — The above rules contained in U.S. legislation are subject to overriding rules in the 1984 Canadian-U.S. Tax Convention.

Provisions in that Convention of interest to teachers are:
Article IV: Residence — follows closely Article 4 of the OECD Model Convention. In the case of dual residency, the provisions of the treaty must be referred to.

Article XIV: Independent personal services — will be taxed in the country of residency only, unless attributed to a fixed base regularly available in the other country.

Article XV: Dependent personal services — will be taxed only in the country of residence unless attributable to services performed in the other country. In any case a Canadian resident (and vice versa for a U.S. resident) will not be taxed on remuneration for services performed in the U.S. if either:

- (1) the remuneration is not more than \$10,000 (U.S.) or
- (2) he/she is not in the U.S. for more than 183 days in the year and the remuneration is not borne by an employer resident in the U.S. or by a foreign employer's business in the U.S.

Article XIX: Government service — a Canadian citizen will not be taxed in the U.S. on remuneration for services of a governmental nature if paid by Canada or by a province or local authority of Canada. This does not apply if the government is actually carrying on a business in the U.S.

Article XX: Students — See Article 20 of the OECD Model Convention.

OBJECTIONS • PENALTIES

NOTICES OF OBJECTION AND APPEALS

When a taxpayer receives an income tax assessment with which he/she disagrees, he/she may serve a notice of objection within 90 days from the mailing date of the assessment (see Preface Notes regarding the Fairness Package). A taxpayer can also serve a notice of objection any time up to one year after the filing deadline for the year in question. The notice of objection must be directed to the district office or a tax centre, either in person or by registered mail.

The Appeals Division of Revenue Canada, Taxation will review the assessment and will contact the taxpayer and will either vacate, vary or confirm the assessment, and notify the taxpayer of its action by registered mail. If the taxpayer is not satisfied with this action he/she may, within 90 days from the mailing date of the notice, appeal to the Tax Court of Canada or, at a higher level, directly to the Federal Court. In either case the court will review the assessment and grant a hearing to the taxpayer or a representative, and then will either dismiss the appeal or allow it and vary or vacate the assessment. At the Tax Court level, since 1991 any representative other than the taxpayer must be a lawyer if the amount in dispute is over \$12,000; for amounts under \$12,000 the representative need not be a lawyer. The taxpayer must be represented by him/her-self or by a lawyer in the Federal Court.

It should be noted that amendments to taxpayers' returns are statute barred after three years have elapsed since Revenue Canada originally assessed a particular year. This limit does not, of course, apply to returns which are fraudulent.

PENALTIES

Penalties imposed for late filing, tax evasion and similar offences are now greater since the 1987 tax reform. Higher penalties are generally not imposed for initial offences but will apply, in full, to second offences. As an example, failure to file a return for the second time in a three year period will result in a doubling of the penalty to 10% (instead of 5% the first time) of unpaid tax plus 2 percent (instead of 1% the first time) per month. The maximum penalty increases from 17% to 50%.

GENERAL ANTI-AVOIDANCE RULES

The 1987 tax reform provided rules intended to restrict abusive avoidance transactions while not affecting "legitimate commercial and family transactions." Most taxpayers are not affected unless they engage in abusive tax planning.

DECLARATION OF TAXPAYER RIGHTS

Revenue Canada Taxation published a Declaration of Taxpayer Rights in 1987. This declaration can be summarized as follows:

- (1) Fair treatment in all dealings with National Revenue
Taxation means important rights to:
 - * information
 - * impartiality
 - * courtesy and consideration
 - * presumption of honesty
- (2) Fair treatment under the constitution and laws of Canada includes important rights to:
 - * privacy and confidentiality
 - * independent review
 - * an impartial hearing before payment

You are entitled to every benefit allowed by the law, which means you have the right to arrange your affairs in order to pay the minimum tax required by law. You can also expect your government to administer tax law consistently and to apply it firmly to those who try to avoid paying their lawful share. See also the note on the government's "fairness package" in preface note 9.

FINAL NOTE

CAUT WILL ENTERTAIN REQUESTS FROM LOCAL AND PROVINCIAL associations and members for funding of problems that raise new income tax questions, seek clarifications of current National Revenue practice and are of interest to employees in a university setting. An outline of any such problems and questions should be sent to: Robertson, Hill & Co., 328 Frank Street, Ottawa, Ontario, K2P 0X8 with a copy to Robert Moore in the CAUT office. Robertson, Hill & Co. will advise CAUT on a regular basis of these problems and a decision on funding will be taken as quickly as possible in each case. Local and provincial associations will, then, be sent a copy of the comments and the decision on funding.

Although CAUT cannot pay for individual tax counselling or for tax enquiries of a routine nature (i.e., those that are dealt with in this Guide or other CAUT-sponsored publications) or for those questions which are unrelated to a university context, such questions can be referred to Robertson, Hill & Co. 613-236-0559. Individuals should identify themselves at Robertson, Hill & Co. as members of CAUT. Rates that CAUT has obtained for members are as follows, exclusive of GST:

Partners — \$125 per hour
Managers — \$70 per hour

References to the *Quebec Income Tax Act* were added or amended by Professor James Drew of the École des Hautes Études Commerciales (Montreal).

Readers of this guide should note that the material presented herein is expressed in general terms. The particular circumstances of any individual's tax situation must also be taken into account. Accordingly, we suggest that no action be taken solely on the basis of the information provided herein and that in many cases professional advice should be obtained.

FEDERAL INCOME TAX RATES 1996

Taxable Income	Basic Federal Tax	Marginal Rate On Excess
0	—	17%
\$ 29,590	\$ 5,030	26%
\$ 59,180	\$ 12,724	29%

Note: For 1996 there is a 3% surtax of basic federal tax payable after deducting personal and dividend credits, plus a second surtax of 5% on basic federal tax in excess of \$12,500.

COMPARATIVE PROVINCIAL RATES 1996
(% of Basic Federal Tax)

Newfoundland	69.0*
P.E.I.	59.5*
Nova Scotia	59.5*
New Brunswick	64.0*
Quebec	(SEE BELOW)
Ontario	56.0*
Manitoba	52.0*
Saskatchewan	50.0*
Alberta	45.5*
British Columbia	52.0*
N.W.T.	45.0
Yukon	50.0*
Non-Residents	52.0**

* These provinces each exact a surtax, generally on higher income levels. To determine your precise provincial surtax, you must refer to the appropriate Revenue Canada tax guide for each province.

** Extra Federal tax in lieu of provincial tax

QUEBEC INCOME TAX RATES 1996

Taxable Income	Basic Federal Tax	Marginal Rate On Excess
0	—	16%
\$ 7,000	\$ 1,120	19%
\$ 14,000	\$ 2,450	21%
\$ 23,000	\$ 4,340	23%
\$ 50,000	\$ 10,550	25%

Note: Quebec taxpayers receive an abatement of 16.5% of the basic federal tax. Starting in 1993 a new tax was imposed in Quebec called contribution to the Health Services Fund. This tax applies generally to net income excluding salary. The maximum amount of tax is \$1,000 and it is paid when the income (excluding salary) is over \$125,000. A non-refundable credit of 20% of the tax paid is given to the taxpayer. So, the net maximum paid is \$800.

PERSONAL TAX CREDITS
REDUCTION OF TAXES PAYABLE
(Federal & Provincial, 1996)

	Quebec*	Other Provinces**
Basic Personal	\$ 2,278	\$ 1,592 - 1,855
Married***	\$ 2,097	\$ 1,327 - 1,546
Dependent		
First	\$ 520	
All Others	\$ 480	
Disabled	\$ 1,590 - MAX	\$ 580 - 676
Age Exemption****	\$ 934	\$ 858 - 1,000
Mental/Physical Impairment-Self	\$ 1,042	\$ 1,044 - 1,216
Education	\$ 769	\$ 198 - 230
CPP/QPP/UC & Tuition	34%	25 - 29%
Pension Income	\$ 370	\$ 246 - 287
Charitable Donations		
First \$200	34%	25 - 29%
Excess	34%	42 - 49%
Medical Expenses Over 3% of Net Income	37%	25 - 29%

* All credits for dependents are reduced by 20% of net income.

** Dependent upon provincial tax rates.

*** For years after 1992, individuals of the opposite sex who are cohabiting for the preceding twelve months or are the parents of the same child will be treated as married.

**** The federal credit will be reduced where net income exceeds \$25,925 and eliminated where net income exceeds \$48,134.

L'investissement est considéré comme un

Le législateur a voulu que les biens possédés par les personnes physiques soient affectés à l'impôt sur le revenu, à l'exception de ceux qui sont affectés à l'impôt sur le revenu des personnes morales. Les biens possédés par les personnes physiques sont affectés à l'impôt sur le revenu, à l'exception de ceux qui sont affectés à l'impôt sur le revenu des personnes morales. Les biens possédés par les personnes physiques sont affectés à l'impôt sur le revenu, à l'exception de ceux qui sont affectés à l'impôt sur le revenu des personnes morales.

Il est évident que la grande diversité de circonstances qui peuvent être
 rencontrées dans la pratique de la loi, les cours de justice et
 les tribunaux, ne permettent pas de dresser une liste exhaustive de
 toutes les situations qui peuvent se présenter. Cependant, il est possible
 de dresser une liste indicative des situations qui peuvent se présenter
 dans la pratique de la loi, les cours de justice et les tribunaux.

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du Canada avec le pays de résidence du contribuable (non-résident) qui a obtenu le statut de résident au Canada, le contribuable a le droit de choisir de payer les impôts sur le revenu au Canada sur la base de son revenu mondial ou de son revenu canadien. Le contribuable choisissant de payer les impôts sur le revenu au Canada sur la base de son revenu mondial peut bénéficier de la déduction des impôts payés à l'étranger.

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La Loi accorde une déduction sans restriction pour les pertes d'actifs admissibles affectés dans le cas de ceux qui ont une habitude de déduire ces pertes des revenus imposables. Les personnes qui ne sont pas des résidents au Canada ne peuvent pas déduire ces pertes de leurs revenus imposables. Le Canada des non-résidents a des règles de déduction de pertes différentes de celles qui s'appliquent aux résidents du Canada. Les personnes qui ne sont pas des résidents du Canada ne peuvent pas déduire ces pertes de leurs revenus imposables. Le Canada des non-résidents a des règles de déduction de pertes différentes de celles qui s'appliquent aux résidents du Canada.

Dans la plupart des cas, il n'est pas possible d'entraîner une perte en déduisant une dépense pour amortissement sur le mobilier ou sur l'immeuble.

Il se peut que la valeur des meubles se détériore grandement

[illegible]

Les termes, ou l'explication de termes, se sont avérés d'importance capitale. Les particuliers qui sont des associés au sein d'entreprises non incorporées (juridiques, médicales, etc.) peuvent envisager de prélever des sommes pour acquitter les dettes personnelles dont les intérêts ne sont pas déductibles. Les personnes qui ont des associés qui ne paient pas les taxes sur le revenu peuvent également bénéficier de la déduction de l'impôt sur le revenu. Les personnes qui ont des associés qui ne paient pas les taxes sur le revenu peuvent également bénéficier de la déduction de l'impôt sur le revenu.

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La déduction de l'impôt sur le revenu est soumise à certaines conditions. Elle ne peut être appliquée que si le contribuable est assujéti à l'impôt sur le revenu. Elle ne peut être appliquée que si le contribuable est assujéti à l'impôt sur le revenu. Elle ne peut être appliquée que si le contribuable est assujéti à l'impôt sur le revenu.

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24 mois.

divers éléments

biens. Le coût de la valeur mar-

chose un prix de cession se situant entre le coût et la valeur mar-

biens. Le coût de la valeur mar-

1. Le candidat doit être un citoyen canadien ou un résident permanent du Canada.
 2. Le candidat doit être âgé de 18 ans ou plus.
 3. Le candidat doit être en mesure de fournir une preuve de son identité.
 4. Le candidat doit être en mesure de fournir une preuve de son adresse.
 5. Le candidat doit être en mesure de fournir une preuve de son statut de résident permanent ou de citoyen canadien.
 6. Le candidat doit être en mesure de fournir une preuve de son statut de résident permanent ou de citoyen canadien.
 7. Le candidat doit être en mesure de fournir une preuve de son statut de résident permanent ou de citoyen canadien.
 8. Le candidat doit être en mesure de fournir une preuve de son statut de résident permanent ou de citoyen canadien.
 9. Le candidat doit être en mesure de fournir une preuve de son statut de résident permanent ou de citoyen canadien.
 10. Le candidat doit être en mesure de fournir une preuve de son statut de résident permanent ou de citoyen canadien.

CONSTITUTION EN SOCIÉTÉ - DIVERS - REVENU DE PLACEMENTS



CONSTITUTION EN SOCIÉTÉ

DIAPYRANTANTS MAINTIENNENT PEUVENT RÉGULER DE LA CON-

renu d'une entreprise en société. Le cas échéant, une entreprise dans certaines provinces, ainsi que le crédit d'impôt pour dépenses de

comptent la possibilité de répartir le revenu parmi les membres de la famille et l'admissibilité possible des actions à l'acquisition de 500 000 \$ du gain en capital, qui est accessible lors de l'aliénation de

des actions d'une petite entreprise. (Voir «allocations pour gains en capital»). La constitution en société comporte des coûts supplé-

mentaires. En sus des coûts liés à la constitution elle-même, il y a les honoraires de comptabilité et les frais juridiques et le coût du rap-

port annuel déposé auprès de la juridiction en vertu de laquelle la société est constituée.

SOCIÉTÉS DE PRESTATION DE SERVICES PERSONNELS

autres, les dirigeants et certains salariés à revenu élevé ont

rentie de réduire leur revenu fiscal personnel en interposant une société entre eux et la personne à laquelle ils fournissent des services

personnels. Souvent, la société sert à fractionner le revenu du dirigeant ou de l'employé entre les membres de la famille.

Alors que les actionnaires de ces sociétés n'ont généralement pas un

avantage immédiat, les sociétés ne peuvent déduire que les salaires et autres avantages payés à un employé payé aux actionnaires de ces sociétés.

Aucune autre dépense n'est déductible. De plus, des sociétés de ce genre paient maintenant l'impôt au taux maximum d'imposition de ces sociétés.

Un huitième

« Selon l'hypothèse que le bureau occupe une pièce de grandeur

moins produite de l'aliénation de la

Fracture non amortie du coût en capital

Amortissement pour 1996

Amortissement pour 1996

Amortissement pour 1996

Amortissement pour 1996

Amortissement pour 1996

Amortissement pour 1996

Amortissement pour 1996

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Amortissement pour 1996

Amortissement pour 1996

Amortissement pour 1996

Amortissement pour 1996

Amortissement pour 1996

Amortissement pour 1996

Amortissement pour 1996

partie sur l'impôt raisonnable de profit le ministre déduit les créances

Les contribuables inscrits à la TPS et à la TVQ peuvent obtenir un

re à des fins personnelles. Une réclamation des frais exige un registre

PERTE AU TITRE D'UN PLACEMENT D'ENTREPRISE

IMPOSITION DES ARTISTES, ÉCRIVAINS ET MUSICIENS

DÉDUCTION DE LAIS D'AUTOMOBILE

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Il peut déduire les frais de déplacement y compris les frais d'entretien et d'assurance de son véhicule personnel. Il peut également déduire les frais de location d'un véhicule personnel. Les frais de location d'un véhicule personnel sont déductibles dans la limite de 300 \$ par mois et le coût en capital

TABLE DES MATIÈRES

**DISTINCTION ENTRE LE REVENU
TIRÉ D'UN EMPLOI ET LE REVENU
TIRÉ D'UNE ENTREPRISE**

DISTINCTION ENTRE LE REVENU - REVENU TIRE D'UN EMPLOI

1 NOTES PRÉALABLES

2 OIStIcTION ENTRE LE REVENU TIRÉ
D'UN EMPLOI ET LE REVENU TIRÉ D'UNE
ENTREPRISE

2 REVENU TIRÉ D'UN EMPLOI

4 BOURSES ET SUBVENTIONS

Subventions de recherche et charges d'entretien et prix

Résidence
Exemption liée à un emploi outre-mer
Extrait de recherche durant un an ou 2 ansCongès pris à l'étranger

Contrat d'entreprise
Année financière
Comptabilisation du revenu professionnel

Frais d'entreprise
Frais d'un bureau à domicile
Frais de congésRevenu tiré d'une entreprise ou d'honoraires professionnels
Crédite d'impôt à l'investissement

7 CONSTITUTION EN SOCIÉTÉ

Pertes au titre d'un placement d'entreprise

Impôt minimum de remplacement

TABLE 1 (continued)

Impôt lors du départ du Canada
Revenu de location canadien
Choix au titre du sous-aligné 45 (2) «284»

non-residentétrangers
imposition au Canada du salaire gagné l'or

Convention fiscale selon le mode de l'O.C.O.E.
Dispositions générales

professore
Résidents de pays liés par traité enseignant
au Canada

pays liés par traité
imposition aux États-Unis

AVIS D'OPPOSITION ET APPELS
PENALITES

DECISION DES DROITS DE CONTRÔLE

TABLEAU 10
Taux de l'impôt fédéralTaux de l'impôt du Québec
Crédits personnels d'impôt2
GUIDE DE L'IMPÔT DE L'AD

Les salaires reçus par les professionnels en compensation pour les formations postérieures et adaptatives ne sont normalement considérés comme un revenu d'emploi. À cet égard, les avantages sociaux qui représentent une rémunération supplémentaire liée à un emploi. En général, ces avantages ne sont pas des compensations en argent. Le Bulletin d'interprétation 171-70K énumère les avantages sociaux les plus fréquents en distinguant les avantages impossibles et non impossibles provenant d'un emploi.

AVANTAGES SOCIAUX COMPRIS DANS LE REVENU

Voici des exemples d'avantages sociaux qui doivent être ajoutés à un revenu d'emploi :

- (1) Les primes versées par une université à l'emploi ou pour son compte à des régimes provinciaux d'assurance-hospitaliers ou pour son compte à des régimes médicaux, sauf à pareille obligation que l'employeur doit verser en vertu des règimes;
- (2) Les allocations pour frais professionnels ou de subsistance reçues de l'employeur;

REVENU TIRÉ D'UN EMPLOI

rennir après avoir fait sur la base de chaque visite effective. A tous égards, il fut établi qu'il était de fait un entrepreneur autonome.

[illegible]

Dans la cause *Béard* de 1991 en Cour fédérale de l'impôt, le contribuable, professeur en administration des affaires, a conclu une convention avec une université pour assigner des aides à considérer comme honoraires gagnés et les dépenses d'frayées comme ceux de son entreprise d'expert-conseil. Lorsque celle-ci décide d'ill'Etat en non un employé, le qu'il avait conclu un contrat de services et non un contrat d'emploi (traité autonome), le court a puisé que la loi que le plus tangible était le contrat d'emploi ill'Etat et allé a que la lettre de nomination en provenance de l'université était adressée ne

[illegible][illegible][illegible][illegible]

DISTINCTION ENTRE LE REVENU
 TIRE D'UN EMPLOI ET LE REVENU
 TIRE D'UNE ENTREPRISE

[illegible]

(8) Certains services de conseils aux employeurs, en général, dans le domaine de la santé, de la cessation d'emploi ou de la retraite, lorsqu'ils plaçant à titre confidentiel et que l'employeur acquiesce au moins d'un tiers de la population, sont exonérés de la contribution sociale de solidarité des établissements (CSE) et de la contribution sociale généralisée (CSG) et de la contribution à l'assurance maladie (CAM) et de la contribution à l'assurance maladie (CAM) et de la contribution à l'assurance maladie (CAM).

[illegible][illegible]

(6) Le statutement général prévoit l'impôt pour les étrangers comme étant un impôt impossible, bien que cet impôt demeure confisqué.

AVANTAGES SOCIAUX EXCLUS DU REVENU

Voici des exemples d'avantages sociaux non imposables:

(1) Le transport, lorsque l'employeur ne verse pas de certaines points de véhicules pour transporter des employés à partir de leur lieu de travail.

no moyen de se rendre au travail par un moyen de transport personnel.

no moyen de se rendre au travail par un moyen de transport personnel.

no moyen de se rendre au travail par un moyen de transport personnel.

la somme ne dans le 60 jours après la fin de l'année de la réévaluation. Ces versements doivent être faits avant la réception de la RPA, n'étant pas des paiements de pension après le décès. Les versements doivent être faits avant la réception de la RPA, n'étant pas des paiements de pension après le décès. Les versements doivent être faits avant la réception de la RPA, n'étant pas des paiements de pension après le décès.

[illegible][illegible][illegible]

voit au contribuable sans indication contraire. Pour ne pas alourdir le

[illegible]

Quelques
Détachements pour personnes à charge — La loi permet
aux parents célibataires qui apportent le soutien à un enfant de moins
de 18 ans (voir p. 105) d'être considérés comme non financièrement inéligibles, de redevenir
un crédit disponible à un contribuable
qui ne conjoint pas à charge. Cela a fait fuir de nombreux couples en
1997 dans la case "Métier en vertu de la Charge d'un enfant ou d'un
brevet en ligne" que la limite d'âge de 18 ans est discriminatoire.
La cause a été gagnée et ce qui en apparence permettrait maintenant à
un contribuable de bénéficier de la déduction pour un enfant qui
habite à la maison bien que l'enfant ait 18 ans et soit économiquement
porteur d'un emploi et en décembre 1994, il est tout simplement injuste qu'il

(7) Il y a eu un réajustement important des programmes axés sur les familles qui ont des enfants. Depuis 1993, le système des allocations familiales et des crédits d'impôt remboursables et non remboursables à l'égard des enfants admissibles a été éliminé complètement. Les familles ont également pu bénéficier de versements annuels de 250 dollars par enfant et de 500 dollars par adulte en fonction du nombre d'enfants et de la venue familiale comme suite.

[illegible][illegible]

Régimes visant à favoriser l'équité fiscale — Le projet de loi C-18 est devenu la loi le 17 décembre 1991. Ce projet de loi contenait des modifications aux dispositions administratives de la Loi de l'impôt sur le revenu du Canada et de cette législation fédérale les particuliers peuvent maintenant demander des remboursements, no demandent une révision de leur déclaration de revenus de 1985 ou de 1986.

(11) Les employés recevant des allocations forfaitaires de séparation plus des limites normales de contribution. Le budget 1995 a modifié ces règles. D'ordinaire, la somme transférable dans un REER est limitée à 2 000 \$ pour chaque année de service avant 1996, et à 2 000 \$ pour chaque année de service après 1996.

Le 1^{er} janvier 1996, le gouvernement a introduit des dispositions qui exigent à partir de
(12) l'emploi de 500 personnes ou plus des entreprises qui exercent un régime de
persécution

(13) Les dépenses de déménagement sont déductibles à moins que le contribuable n'ait entrepris un tel déplacement lorsque le déménagement entraîne que le contribuable demeurera au moins à 40 kilomètres plus près de son lieu de travail que précédemment. L'«Ossau» Canada avait adopté le strict critère de "11 kilomètres à vol d'oiseau" pour établir la distance de 40 kilomètres, mais en 1995 la Cour d'appel fédérale a courbé dans la cause *Glenaghton* les angles que cet écart contenait à la pratique que les 40 kilomètres soient rajoutés à la distance que le contribuable a parcourue entre son lieu de travail et le lieu de son nouveau domicile. C'est pourquoi plus de contribuables pourraient envisager une nouvelle déclaration d'impôts avec des amendes ou des pénalités d'intérêt. En 1996, l'ancien ministre de la Revenu, M. Higgins a promis que le gouvernement n'aurait pas fait d'articles pour que contribuables qui ont déménagé à 42 km plus près de leur lieu de travail que le lieu de leur ancien domicile à 15-20 km plus près ne traversent (ou qui n'ont pas traversé) une telle limite.

[illegible]

Le ministre de l'Énergie, Jean Lamontagne, a déclaré que le gouvernement fédéral ne comptait pas augmenter les taxes sur le pétrole. Il a souligné que le budget de 1995 prévoit des réductions de taxes sur le pétrole et que le gouvernement continuera de travailler à réduire les taxes sur le pétrole.

[illegible]